



CHIEF FINANCIAL OFFICER

September 14, 2016

TO: Board of Education

FROM: Antwan Wilson, Superintendent
Vernon Hal, Senior Business Officer
Ruth Alahydoian, Chief Financial Officer
Daniel Menyon, Controller

RE: 2015-16 Closing – Executive Summary Memo

The purpose of this memo is to summarize the agenda item requesting approval of the District's Annual Statement of All Receipts and Expenditures for Fiscal Year 2015-16, also known as the Closing of the Books. The reports that comprise the District's Unaudited Actuals are the most complete set of financials for the 2015-16 fiscal year and will be the starting point for audited financials. Until an audit is complete, the Unaudited Financials are the reference point for the 2015-16 fiscal year.

Closing the Books – Background: California school districts follow a July 1 to June 30 fiscal year. All financial reports are based on this fiscal year. After budget adoption in June, the District adjusts its budget periodically to incorporate current information. The Third Interim, reviewed by the Board on May 25, 2016, is the latest version of the 2015-16 Budget. It is used as a point of comparison to the closing numbers. After Board approval, the Unaudited Actuals must be submitted to the Alameda County Office of Education (ACOE) by September 15, who will review and forward them to the California Department of Education by October 15.

Major Accomplishments & Highlights: The major accomplishment for the year is that the District **completed 3 financial audits in one year, resolved all outstanding audit findings, and is now caught up with audit reports for the first time since 2002!** In addition, the District completed an IRS audit, the State's Federal Program Monitoring audit (FPM), and the U.S. Department of Education's Office of the Inspector General's audit of the School Improvement Grant (SIG) program.

As a result of the progress on audits, the County Office of Education confirmed a "positive" certification on the District's 2nd Interim report. This was the first positive certification for any interim report since 2002! Also, the District's bond ratings were restored to high investment grade (Aa3/AA-/AAA) after being withdrawn in 2012 for lack of current audits.

Other accomplishments included the issuance of **\$180 M** in Measure J General Obligation (G.O.) bonds in 2015, and the refinancing of prior G.O. bonds for savings to taxpayers of **\$26 M**. (Subsequently, in August 2016, \$65 M in Measure B G.O. bonds were sold, and a refinancing generated an additional \$44 M in savings for taxpayers.)

Finally, 2015-16 was the first year of the Measure N parcel tax collections. High schools felt the infusion of additional revenues. District staff also processed refunds for 6,000 seniors and low income property owners who applied for exemption after outreach by the District.



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Financial Highlights: Financial results highlight the closing of one chapter (getting caught up on audits) and the opening of a new one (fiscal discipline and budget monitoring).

Fund Balance: While the District ended the fiscal year with an unrestricted ending fund balance for the General Fund of **\$12.1 M**, which is sufficient to meet the State required 2% reserve for economic uncertainty of **\$10.4 M**, it is a decrease of **\$4.3 M** from the prior year. After the required set-asides, there is only **\$0.9 M** available to apply toward the 1% extra needed to meet Board policy for a 3% reserve. To meet the Board's 3% reserve requirement, the fund balance would need to be **\$16.35 M**, or an additional **\$4.35 M**.

Prior Year Audit Findings and Adjustments: All prior year audit related adjustments, totaling a decrease **\$1.9 M** have been incorporated into the financials. The extra 1% reserve had been designated for this purpose.

Support for Programs. Unanticipated increases in support for Special Education, Early Childhood Education and Child Nutrition totaling **\$3.9 million** for the year (see more detail below).

Other Highlights: The cost of education expended for classroom compensation (CEA) ratio meets the 55% requirement at 57%. Over the past 3 years the increased investment in spending in the classroom – teacher salaries and other personnel classroom supports for students – is reflected in the increase in this ratio from 55% in 2013-14, to 56% in 2014-15 and 57% in 2015-16.

The cash balance is also critical to monitor, as revenues do not always keep the same pace as expenditures. During the year the District borrowed temporarily from the Alameda County Treasurer to ensure sufficient funds were on hand. The borrowed funds were returned in April. The ending General Fund cash balance is **\$40 M**.

Budget projections were within a reasonable margin of accuracy, with unrestricted revenues within .7% and expenditures within 1.7% of estimates at the time of the 3rd Interim budget.

Unrestricted General Fund Revenues: A net increase of **\$2.6 M** in revenues over estimates at 3rd Interim was primarily due to an increase in local revenues, offset by adjustments to the prior year revenue estimate.

Local revenues increased by **\$3.6 M** primarily due to a change in how **E-rate credits** are recognized and an increase in **Redevelopment Agency (RDA)** revenues. E-rate is the federal program that reduces the cost of telecommunications for schools. A new accounting treatment requires that any E-rate credits earned must be recognized as revenue, instead of as a credit (reduction) to the phone bill. This new practice increased local revenues by **\$2.3 M**. The other source of local revenue that increased was from RDA, which increased by **\$1.6 M**.

Other adjustments to revenues include Lottery income **\$.4 M** higher than expected, and a reduction to the prior year revenue after all adjustments were recognized, resulting in a reduction of **(\$1.3 M)**.



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Unrestricted General Fund Expenditures: A net increase of **\$6.6 M** in Expenditures & Uses over 3rd Interim estimates is primarily due to:

- **\$3.9 M** Increase in **support of:**
 - Special Education (SPED) - **\$1.6 M**
 - Early Childhood Education (ECE) - **\$1.2 M**
 - Food Services - **\$1.1 M**
- **\$3.2 M** increase in tele-communications expenses as a result of different accounting treatment of E-rate credits noted above.
- **\$.8 M** decrease in actual site expenditures versus site budgets.
- **\$1.2 M** less than budgeted in indirect costs due to less than budgeted restricted expenditures.

Unrestricted General Fund Results: The table below compares the final numbers to the Third Interim Budget. Total Unrestricted Revenues were less than Unrestricted Expenses, resulting in a decrease in the fund balance of \$4.3 M.

Unrestricted General Fund		2015-16 CLOSING	2015-16 THIRD INTERIM	Diff
Local Control Funding Formula (LCFF) Revenues		\$ 336,164,855	\$ 336,298,950	\$ (134,095)
Prior Year Revenue Adjustment		(247,660)	1,044,900	(1,292,560)
Other State & Federal Revenue		26,726,490	26,306,699	419,791
Local Revenue		33,186,501	29,569,240	3,617,260
Transfer-In & Sources		2,328,377	2,297,370	31,007
Total Revenues & Sources	a	398,158,563	395,517,159	2,641,403
Salaries,Supplies,Services & Equipment		331,569,056	329,179,896	2,389,159
Other Outgo (Pass Throughs / Debt Service)		6,046,929	6,687,808	(640,879)
Indirect Cost (Expense Offset)		(4,186,935)	(5,366,356)	1,179,421
Contributions & Transfers Out		69,032,949	65,305,058	3,727,891
Total Expenses & Uses	b	402,461,999	395,806,407	6,655,593
Change in Fund Balance	a-b=c	\$ (4,303,437)	\$ (289,247)	\$ (4,014,190)
Beginning Fund Balance	d	16,133,721	16,133,721	-
Audit Adjustment	e	233,568	1,714,750	(1,481,182)
Adjusted Beginning Balance	d+e=f	\$ 16,367,289	\$ 17,848,471	\$ (1,481,182)
Ending Fund Balance	c+f=g	\$ 12,063,852	\$ 17,559,224	\$ (5,495,372)
Note - See the assumptions for explanation of differences				

Unrestricted General Fund Ending Balance: The remaining fund balance of \$12 M will meet the State’s 2% requirement, but falls short of the Board’s 3% requirement for reserves. The table below provides the fund balance designations and compares final numbers to the Third Interim.



Unrestricted General Fund	2015-16 CLOSING	2015-16 THIRD INTERIM	Diff
Ending Fund Balance	\$ 12,063,852	\$ 17,559,224	\$ (5,495,372)
Components of the Ending Fund Balance:			
Reserve for Economic Uncertainty	\$ 10,362,831	\$ 10,439,838	\$ (77,008)
Designated for the Following:			
Additional Reserve	946,280	6,074,128	(5,127,848)
Early Retirement Pgm Approved 2011-12 (final payment)	604,742	895,258	(290,516)
Revolving Cash (ONE-TIME)	150,000	150,000	-
Total Ending Fund Balance	\$ 12,063,852	\$ 17,559,224	\$ (5,495,372)
Reserve for Economic Uncertainty is the 2% minimum required for OUSD per State Dept. of Ed. Board policy requires 3%. The Board has directed staff to use the additional 1% as a reserve for audit findings. Now that findings have settled, the additional 1% will need to be rebuilt to meet board policy requirements.			

Unrestricted General Fund Structural Deficit: To determine whether the district is operating with a **structural** surplus or deficit, one-time revenues and expenses must be removed from the operating results. The table below removes one-time revenues and expenses so the remaining deficit represents the difference between ongoing revenues versus expenses. The result is a structural deficit of **\$1.5 M** that will need to be addressed during 2016-17 and as budget development begins for 2017-18.

Structural Surplus (Deficit) for Unrestricted Gen Fund				
		2015-16 CLOSING	2015-16 THIRD INTERIM	Diff
Excess of revenues over (under) expenses	A	\$ (4,303,437)	\$ (289,247)	\$ (4,014,190)
Less One-Time Unrestricted General Fund Revenues & Expenses:				
1 One-time cost related to Human Capital Data Mgt		1,065,354	1,192,320	(126,966)
2 One-time write-off for prior year audit adjustments		1,915,319	1,392,689	522,630
3 Prior Year LCFF Revenue Off-Set		247,660	-	247,660
4 One-Time PG&E Revenue Rebate		(461,074)		(461,074)
One Time Unrestricted General Fund Revenues /Expense:	B	2,767,259	2,585,009	182,250
Structural Surplus (Deficit) After Deducting One Time Item	A+B=C	\$ (1,536,177)	\$ 2,295,762	\$ (3,831,939)



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Support for Programs: As noted above, three programs required higher than expected support from the Unrestricted General Fund at year end.

Special Education (SPED). The contribution from the Unrestricted General Fund to the SPED program increased to **\$51.5 M** in 2015-16 (up **\$1.6 M** over 3rd Interim and **\$6.1 M** over 2014-15). The increase in costs over budget is being analyzed to determine causes and solutions.

Changes already underway for 2016-17:

- Multi-tiered systems of support have been put in place to reduce over-identification of students needing Individualized Education Programs (IEPs).
- Options to bring certain non-public agency costs in house are being reviewed and implemented.
- Special education budget will be monitored weekly to track actual spending to budget.

Early Childhood Education. The General Fund provided a total of **\$1.3 M** of unrestricted and **\$2 M** of restricted (Title 1) resources to support the Child Development Fund (**\$1.2 M** more than budgeted). Early Childhood Education (ECE) made program changes in 2015-16 that the affected net costs of the program.

- Some classes had fewer spaces for students to ensure adequate student to teacher ratios.
- Additional staff was hired at newly opened United Nations in anticipation of students to fill the classrooms.

Changes in 2016-17:

- Additional funding has been allocated to address higher program costs.
- ECE budget will be monitored and analyzed at First Interim to determine whether additional adjustments will be needed.
- ECE will advertise program to fill classes in underutilized schools.

The table below provides a snapshot of students served and staffing over the past three years.

Early Childhood Education			
	2013-14	2014-15	2015-16
Average # of Students Served	1508	1519	1465
Staffing	144.7	147.5	157.8

Food Services. The General Fund transferred **\$2.0 M** of unrestricted resources to support Food Services (**\$1.1 M** more than budgeted). Food Services has been spending more than it generates over the past three years. In prior years, the fund had reserves to draw from. The primary reason for the cost increases is that the cost of staffing has increased faster than revenues and other costs. The cost of staffing has increased faster than revenues and other costs. The table below provides a 3 year comparison of the number of students served, meals provided, and employees, which have remained stable. The increase in costs is due to employee cost increases as a result of the City's higher minimum wage requirement & negotiated salary increases.



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Food Services					
	2013-14	% change	2014-15	% change	2015-16
Total # of Enrollment (National School Lunch Program – NSLProgram)	41,224	0.5%	41,446	-0.8%	41,129
Staffing/FTE	168.13	-0.6%	167.2	-4.0%	160.44
Number of meals served/ participation	7,411,949	-1.9%	7,267,606	-1.2%	7,183,418

Other Funds: Other Funds represent restricted resources that are accounted for separately and should be self-supporting. The expenditures of the other funds of the District are shown on the table below.

Fd #	Fund Description	EXPENSES (Object Codes 1000-7999)			
		2015-16 CLOSING	2015-16 THIRD INTERIM	Difference	
		\$\$\$	\$\$\$	\$\$\$	%
General Fund					
01	Gen Fund - Unrestricted	\$ 402,461,999	\$ 395,806,105	\$ 6,655,894	1.7%
01	Gen Fund - Restricted	\$ 115,679,539	\$ 126,185,808	\$ (10,506,270)	-8.3%
Total General Fund		\$ 518,141,538	\$ 521,991,913	\$ (3,850,375)	-0.7%
11	Adult Education	\$ 2,030,188	\$ 2,733,141	\$ (702,953)	-25.7%
12	Child Development	\$ 12,052,398	\$ 13,334,578	\$ (1,282,180)	-9.6%
13	Cafeteria	\$ 20,410,288	\$ 19,617,147	\$ 793,141	4.0%
Facility Related Funds					
14	Deferred Maintenance	\$ 1,882,771	\$ 1,391,569	\$ 491,202	
21	Gen.Oblig. Bonds	\$ 59,207,485	\$ 104,854,948	\$ (45,647,463)	-43.5%
25	Dev Fee / Redevel	\$ 2,621,104	\$ 1,936,986	\$ 684,118	35.3%
35	State Modernization	\$ 4,538,223	\$ 5,111,018	\$ (572,795)	
40	Williams Settlement	\$ 273,608	\$ 196,675	\$ 76,933	
Total Facility Related Funds		\$ 68,523,191	\$ 113,491,196	\$ (44,968,005)	-39.6%
51	Bond Int & Redemption	\$ 281,208,301	\$ 277,709,944	\$ 3,498,357	1.3%
67	Self Insurance	\$ 23,727,208	\$ 21,576,500	\$ 2,150,708	10.0%
ALL FUNDS		\$ 926,093,112	\$ 970,454,418	\$ (44,361,307)	-4.6%

Note - Description and purpose of Funds are noted in appendix for each fund

Operating Results: Operating results are tracked for various functions within the District. The following annual results are provided in the Appendix to the Presentation:

- School Site – Comparison of budgets to actuals
- Central Site – Comparison of budgets to actuals
- Spending on Consultants
- Utilities
- Other Operations – Property & Liability Claims



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Caution: As we close the books on 2015-16 and head into 2016-17, red flags are signaling caution. We will be monitoring and reporting back to the Board on the following:

- **LCFF** is close to being fully funded, which means the increases from year to year will be reduced.
- The sales tax portion of **Proposition 30**, the temporary tax that supplements the State's funding of LCFF, expires December 2016. The income tax portion expires December 2018. Combined, they provide **\$48.7 M** in revenues (part of LCFF funding) to OUSD
- Cost of Living Adjustments (**COLAs**) are not expected to keep pace with the true cost of living, meaning the same amount of funding to pay for higher costs.
- The **support** to Special Education, Early Childhood, and Child Nutrition need to be monitored, and program adjustments must be made if needed.
- The **Structural Deficit** – ongoing revenues do not match ongoing expenses – must be addressed.
- **Reserve balance** must be restored to at least the Board required 3%.

Board Office Use: Legislative File Info.	
File ID Number	16-2031
Introduction Date	
Enactment Number	
Enactment Date	



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

Memo

To Board of Education

From Antwan Wilson, Superintendent
Vernon Hal, Senior Business Officer
Ruth Alahydoian, Chief Financial Officer

Board Meeting Date September 14, 2016

Subject Resolution No. 1617-0036 - Annual Statement of All Receipts and Expenditures of the District - 2015-16 Fiscal Year (Unaudited)

Action Requested Approval by the Board of Education of Resolution No. 1617-0036 - Annual Statement of All Receipts and Expenditures of the District for the 2015-16 Fiscal Year (Unaudited Actuals), (aka, Closing of the Books), and approval to file said Statement with the Alameda County Superintendent of Schools

Background The Governing Board of each school district shall certify and file the Annual Statement of All Receipts and Expenditures of the District for the preceding fiscal year with the county superintendent of schools on or before September 15 annually. The Statement shall be on the applicable forms prescribed by the Superintendent of Public Instruction, as per Education Code 42100.

Discussion In effort to provide District constituents the Annual Statement of All Receipts and Expenditures of the District for the 2015-16 Fiscal Year (Unaudited Actuals) Report in lay terms, attached hereto, is a summary of the report.

Recommendation Approval by the Board of Education of Resolution No. 1617-0036 - Annual Statement of All Receipts and Expenditures of the District for the 2015-16 Fiscal Year (Unaudited Actuals), (aka, Closing of the Books), and approval to file said Statement with the Alameda County Superintendent of Schools.

- Form CA 2015-16 Unaudited Actuals School District Certification
- Form 01 General Fund - Unrestricted and Restricted Expenditures By Object
- Form 11 Adult Education Fund Expenditures By Object
- Form 12 Child Development Fund Expenditures By Object
- Form 13 Cafeteria Special Revenue Fund Expenditures By Object
- Form 14 Deferred Maintenance Fund Expenditures By Object
- Form 21 Building Fund Expenditures By Object
- Form 25 Capital Facilities fund Expenditures By Object
- Form 35 County Facilities Fund Expenditures By Object
- Form 40 Special Reserve Fund for Capital Outlay Projects Expenditures By Object
- Form 51 Bond Interest and Redemption Fund Expenditures By Object

Form 67 Self - Insurance Fund
Form 76 Warrant/Pass-Through Fund
Form 76A Changes in Assets and Liabilities (Warrant/Pass-Through)
Form A Average Daily Attendance
Form CEA Current Expenses Formula - Minimum Classroom Compensation
Form GANN School District Appropriations Limit Calculation
LCFF Calculation Worksheet

Attachments

- Executive Summary Memo
- Resolution No. 1617-0036
- Annual Statement of All Receipts and Expenditures of the District for the 2015-16 Fiscal Year
- PowerPoint Presentation



RESOLUTION OF
THE BOARD OF EDUCATION
OAKLAND UNIFIED SCHOOL DISTRICT

Resolution No. 1617-0036

2015-2016 Annual Statement of all Receipts and Expenditures of the District (Unaudited Actuals), (aka, Closing of the Books)

WHEREAS, Education Code Section 42100 requires that the governing board of each school district shall approve the Annual Statement of all Receipts and Expenditures of the District (Unaudited Actuals) for proceeding year; and

WHEREAS, Education Code Section 42100 requires that the approved statement be filed with the County Superintendent of Schools,

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education of the Oakland Unified School District hereby approved the Annual Statement of All Receipts and Expenditures of the District for Fiscal Year 2015-2016 (Unaudited Actuals), attached hereto; and

BE IT FURTHER RESOLVED, that the Board of Education hereby authorizes the submission of said Statement to the Alameda County of Superintendent of Schools.

I hereby certify that the foregoing resolution was duly adopted at a meeting of the Board of Education of the Oakland Unified School District held on September 14, 2016, by the following vote:

AYES:

NAYS:

ABSENT:

ABSTAINED:

We hereby certify that the foregoing Resolution was duly adopted at a meeting of the Board of Education of the Oakland Unified School District held on September 14, 2016.

By: _____
James Harris, President
Board of Education

Antwan Wilson, Secretary
Board of Education

Board Office Use: Legislative File Info.	
File ID No.	16-1762
Introduction Date	
Enactment No.	
Enactment Date	



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

**UNAUDITED ACTUALS
CLOSING OF THE
BOOKS FINANCIAL
REPORT FOR THE
2015-2016 FISCAL YEAR**

**PREPARED FOR
BOARD OF EDUCATION MEETING
SEPTEMBER 14, 2016**

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2015-16 Unaudited Actuals	2016-17 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund	G	
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)	GS	
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2015-16 Unaudited Actuals	2016-17 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	

FORM CA
UNAUDITED
ACTUALS SCHOOL
DISTRICT
CERTIFICATION

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2015-16 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 14, 2016

To the Superintendent of Public Instruction:

2015-16 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

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Unaudited Actuals
FINANCIAL REPORTS
2015-16 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	57.13%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$358,491,485.15
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$358,491,485.15
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2017-18, subject to CDE approval.	5.59%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2017-18 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

FORM 01
GENERAL
FUND/UNRESTRICTED
AND RESTRICTED
EXPENDITURES

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	335,917,195.40	2,412,110.00	338,329,305.40	358,772,847.00	2,326,800.00	361,099,647.00	6.7%
2) Federal Revenue		8100-8299	63,700.61	43,865,310.86	43,929,011.47	71,668.00	43,468,465.78	43,540,133.78	-0.9%
3) Other State Revenue		8300-8599	26,662,789.20	54,226,648.21	80,889,437.41	15,998,977.00	44,466,157.21	60,465,134.21	-25.2%
4) Other Local Revenue		8600-8799	33,186,500.65	24,839,210.70	58,025,711.35	29,209,741.35	25,621,675.88	54,831,417.23	-5.5%
5) TOTAL, REVENUES			395,830,185.86	125,343,279.77	521,173,465.63	404,053,233.35	115,883,098.67	519,936,332.22	-0.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	140,835,422.91	45,818,355.36	186,653,778.27	152,595,307.18	47,455,082.27	200,050,389.45	7.2%
2) Classified Salaries		2000-2999	56,646,967.68	32,245,004.85	89,091,972.53	46,809,411.05	36,934,984.27	83,744,395.32	-6.0%
3) Employee Benefits		3000-3999	76,927,602.33	45,638,969.93	122,566,572.26	86,244,330.19	45,948,087.29	132,192,417.48	7.9%
4) Books and Supplies		4000-4999	12,366,066.42	8,605,125.45	20,971,191.87	20,116,023.31	14,616,267.66	34,732,290.97	65.6%
5) Services and Other Operating Expenditures		5000-5999	43,762,752.28	45,127,140.31	88,889,892.59	29,627,533.01	30,768,000.39	60,395,533.40	-32.1%
6) Capital Outlay		6000-6999	830,244.56	167,681.36	997,925.92	11,000.00	0.00	11,000.00	-98.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,046,928.86	1,182,200.00	7,229,128.86	6,242,046.00	2,813,994.00	9,056,040.00	25.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,186,934.75)	2,566,766.56	(1,620,168.19)	(4,340,768.65)	2,801,723.70	(1,539,044.95)	-5.0%
9) TOTAL, EXPENDITURES			333,429,050.29	181,351,243.82	514,780,294.11	337,304,882.09	181,338,139.58	518,643,021.67	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)									
			62,401,135.57	(56,007,964.05)	6,393,171.52	66,748,351.26	(65,455,040.71)	1,293,310.55	-79.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,322,047.92	0.00	2,322,047.92	564,067.00	0.00	564,067.00	-75.7%
b) Transfers Out		7600-7629	3,361,244.35	0.00	3,361,244.35	1,619,489.55	0.00	1,619,489.55	-51.8%
2) Other Sources/Uses									
a) Sources		8930-8979	6,328.92	0.00	6,328.92	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(65,671,705.11)	65,671,705.11	0.00	(65,564,294.36)	65,564,294.36	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(66,704,572.62)	65,671,705.11	(1,032,867.51)	(66,619,716.91)	65,564,294.36	(1,055,422.55)	2.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,303,437.05)	9,663,741.06	5,360,304.01	128,634.35	109,253.65	237,888.00	-95.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,133,720.56	13,234,867.85	29,368,608.41	12,063,851.39	22,438,844.06	34,502,695.45	17.5%
b) Audit Adjustments		9793	233,567.88	(459,784.85)	(226,216.97)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			16,367,288.44	12,775,103.00	29,142,391.44	12,063,851.39	22,438,844.06	34,502,695.45	18.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,367,288.44	12,775,103.00	29,142,391.44	12,063,851.39	22,438,844.06	34,502,695.45	18.4%
2) Ending Balance, June 30 (E + F1e)			12,063,851.39	22,438,844.06	34,502,695.45	12,192,485.74	22,548,097.71	34,740,583.45	0.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	22,438,844.06	22,438,844.06	0.00	22,548,097.71	22,548,097.71	0.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,551,020.62	0.00	1,551,020.62	0.00	0.00	0.00	-100.0%
Early Retirement Program (Final Paymer	0000	9760	604,742.00		604,742.00				
Additional Reserves	0000	9760	946,278.62		946,278.62				
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	1,787,235.51	0.00	1,787,235.51	New
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	10,362,830.77	0.00	10,362,830.77	10,405,250.23	0.00	10,405,250.23	0.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	19,873,033.01	20,009,722.20	39,882,755.21				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	(112,067.94)	215,160.36	103,092.42				
c) in Revolving Fund		9130	150,000.00	0.00	150,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	8,500,158.16	14,837,205.59	23,337,363.75				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	3,588,645.29	0.00	3,588,645.29				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			31,999,768.52	35,062,088.15	67,061,856.67				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	14,075,371.57	10,358,603.34	24,433,974.91				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	5,860,545.56	865,347.48	6,725,893.04				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,399,293.27	1,399,293.27				
6) TOTAL, LIABILITIES			19,935,917.13	12,623,244.09	32,559,161.22				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			12,063,851.39	22,438,844.06	34,502,695.45				

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	202,658,435.29	0.00	202,658,435.29	247,252,139.50	0.00	247,252,139.50	22.0%
Education Protection Account State Aid - Current Year		8012	48,666,826.00	0.00	48,666,826.00	36,993,508.00	0.00	36,993,508.00	-24.0%
State Aid - Prior Years		8019	(247,659.60)	0.00	(247,659.60)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	653,411.84	0.00	653,411.84	322,530.31	0.00	322,530.31	-50.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,626,278.19	0.00	2,626,278.19	2,626,278.19	0.00	2,626,278.19	0.0%
County & District Taxes									
Secured Roll Taxes		8041	61,826,523.21	0.00	61,826,523.21	61,278,298.90	0.00	61,278,298.90	-0.9%
Unsecured Roll Taxes		8042	4,540,523.39	0.00	4,540,523.39	8,869,656.38	0.00	8,869,656.38	95.3%
Prior Years' Taxes		8043	(973,214.50)	0.00	(973,214.50)	(900,730.05)	0.00	(900,730.05)	-7.4%
Supplemental Taxes		8044	1,958,270.55	0.00	1,958,270.55	1,628,966.00	0.00	1,628,966.00	-16.8%
Education Revenue Augmentation Fund (ERAF)		8045	30,741,872.58	0.00	30,741,872.58	19,682,623.77	0.00	19,682,623.77	-36.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,126,594.45	0.00	10,126,594.45	8,823,358.00	0.00	8,823,358.00	-12.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			362,577,861.40	0.00	362,577,861.40	386,576,629.00	0.00	386,576,629.00	6.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(26,660,666.00)	0.00	(26,660,666.00)	(27,803,782.00)	0.00	(27,803,782.00)	4.3%
Property Taxes Transfers		8097	0.00	2,412,110.00	2,412,110.00	0.00	2,326,800.00	2,326,800.00	-3.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			335,917,195.40	2,412,110.00	338,329,305.40	358,772,847.00	2,326,800.00	361,099,647.00	6.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	15,867.00	0.00	15,867.00	New
Special Education Entitlement		8181	0.00	7,570,305.37	7,570,305.37	0.00	8,299,411.00	8,299,411.00	9.6%
Special Education Discretionary Grants		8182	0.00	1,314,793.67	1,314,793.67	0.00	1,308,913.00	1,308,913.00	-0.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	5,521.61	0.00	5,521.61	5,111.00	0.00	5,111.00	-7.4%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		18,300,088.24	18,300,088.24		18,178,811.00	18,178,811.00	-0.7%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		11,846.56	11,846.56		0.00	0.00	-100.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		3,967,127.08	3,967,127.08		4,051,234.00	4,051,234.00	2.1%
NCLB: Title III, Immigrant Education Program	4201	8290		74,703.89	74,703.89		102,109.00	102,109.00	36.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		1,194,008.38	1,194,008.38		1,339,573.00	1,339,573.00	12.2%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510	8290		6,853,028.53	6,853,028.53		5,671,844.89	5,671,844.89	-17.2%
Other No Child Left Behind		8290							
Vocational and Applied Technology Education	3500-3699	8290		499,683.00	499,683.00		499,683.00	499,683.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	58,179.00	4,079,726.14	4,137,905.14	50,690.00	4,016,886.89	4,067,576.89	-1.7%
TOTAL, FEDERAL REVENUE			63,700.61	43,865,310.86	43,929,011.47	71,668.00	43,468,465.78	43,540,133.78	-0.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		21,202,270.00	21,202,270.00		21,139,765.00	21,139,765.00	-0.3%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	19,970,634.00	0.00	19,970,634.00	1,219,584.00	0.00	1,219,584.00	-93.9%
Lottery - Unrestricted and Instructional Materials		8560	5,616,296.33	2,032,099.80	7,648,396.13	5,268,791.00	1,369,177.00	6,637,968.00	-13.2%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		7,752,069.00	7,752,069.00		7,657,554.00	7,657,554.00	-1.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		268,689.22	268,689.22		247,230.00	247,230.00	-8.0%
California Clean Energy Jobs Act	6230	8590		2,871,373.00	2,871,373.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		41,918.28	41,918.28		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,075,858.87	20,058,228.91	21,134,087.78	9,510,602.00	14,052,431.21	23,563,033.21	11.5%
TOTAL, OTHER STATE REVENUE			26,662,789.20	54,226,648.21	80,889,437.41	15,998,977.00	44,466,157.21	60,465,134.21	-25.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	20,458,246.08	11,339,346.00	31,797,592.08	20,388,810.00	12,075,722.00	32,464,532.00	2.1%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	5,230,078.88	0.00	5,230,078.88	3,820,514.00	0.00	3,820,514.00	-27.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	945,009.64	0.00	945,009.64	827,519.00	0.00	827,519.00	-12.4%
Interest		8660	149,710.80	0.00	149,710.80	162,585.00	0.00	162,585.00	8.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,015,879.00	0.00	1,015,879.00	873,938.00	0.00	873,938.00	-14.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,387,576.25	13,499,864.70	18,887,440.95	3,136,375.35	13,545,953.88	16,682,329.23	-11.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	8360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	8360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	8360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,186,500.65	24,839,210.70	58,025,711.35	29,209,741.35	25,621,675.88	54,831,417.23	-5.5%
TOTAL, REVENUES			395,830,185.86	125,343,279.77	521,173,465.63	404,053,233.35	115,883,098.87	519,936,332.22	-0.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	480,699.81	57,613.97	538,313.78	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	349,544.75	110,067.39	459,612.14	11,000.00	0.00	11,000.00	-97.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			830,244.56	167,681.36	997,925.92	11,000.00	0.00	11,000.00	-98.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	68,230.00	0.00	68,230.00	91,569.00	0.00	91,569.00	34.2%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	805,000.00	805,000.00	0.00	800,000.00	800,000.00	-0.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/IP Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	377,200.00	377,200.00	65,000.00	2,013,994.00	2,078,994.00	451.2%
All Other Transfers Out to All Others		7299	0.05	0.00	0.05	100,000.00	0.00	100,000.00	#####
Debt Service									
Debt Service - Interest		7438	1,386,255.81	0.00	1,386,255.81	1,393,034.00	0.00	1,393,034.00	0.5%
Other Debt Service - Principal		7439	4,592,443.00	0.00	4,592,443.00	4,592,443.00	0.00	4,592,443.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,046,928.86	1,182,200.00	7,229,128.86	6,242,046.00	2,813,994.00	9,056,040.00	25.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,566,766.56)	2,566,766.56	0.00	(2,801,723.70)	2,801,723.70	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,620,168.19)	0.00	(1,620,168.19)	(1,539,044.95)	0.00	(1,539,044.95)	-5.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,186,934.75)	2,566,766.56	(1,620,168.19)	(4,340,768.65)	2,801,723.70	(1,539,044.95)	-5.0%
TOTAL, EXPENDITURES			333,429,050.29	181,351,243.82	514,780,294.11	337,304,882.09	181,338,139.58	518,643,021.67	0.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	116,402,969.16	36,610,103.18	153,013,072.34	127,944,722.17	37,514,103.13	165,458,825.30	8.1%
Certificated Pupil Support Salaries		1200	4,390,208.58	6,537,028.61	10,927,237.19	5,359,561.22	7,273,411.03	12,632,972.25	15.6%
Certificated Supervisors' and Administrators' Salaries		1300	19,773,226.06	2,389,731.63	22,162,957.69	18,997,774.11	2,091,272.66	21,089,046.97	-4.8%
Other Certificated Salaries		1900	269,019.11	281,491.94	550,511.05	293,249.68	576,295.25	869,544.93	58.0%
TOTAL, CERTIFICATED SALARIES			140,835,422.91	45,818,355.36	186,653,778.27	152,595,307.18	47,455,082.27	200,050,389.45	7.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	425,614.71	12,844,065.71	13,269,680.42	255,116.89	12,831,838.48	13,086,955.37	-1.4%
Classified Support Salaries		2200	19,897,929.16	8,582,294.82	28,480,223.98	19,815,608.34	9,606,973.33	29,422,581.67	3.3%
Classified Supervisors' and Administrators' Salaries		2300	20,167,289.53	8,472,001.53	28,639,291.06	10,404,809.48	11,413,033.72	21,817,843.20	-23.8%
Clerical, Technical and Office Salaries		2400	15,279,787.98	2,195,565.17	17,475,353.15	15,222,502.69	2,895,038.74	18,117,541.43	3.7%
Other Classified Salaries		2900	1,076,346.30	151,077.62	1,227,423.92	1,111,373.65	188,100.00	1,299,473.65	5.9%
TOTAL, CLASSIFIED SALARIES			56,846,967.68	32,245,004.85	89,091,972.53	46,809,411.05	36,934,984.27	83,744,395.32	-6.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	14,670,660.65	17,417,100.51	32,087,761.16	17,536,154.78	14,167,506.84	31,703,661.62	-1.2%
PERS		3201-3202	5,750,529.30	3,413,325.90	9,163,855.20	6,863,786.14	4,370,522.42	11,234,308.56	22.6%
OASDI/Medicare/Alternative		3301-3302	6,121,223.73	2,998,162.35	9,119,386.08	6,768,704.93	3,535,927.36	10,304,632.29	13.0%
Health and Welfare Benefits		3401-3402	36,283,831.04	15,890,384.51	52,174,215.55	40,433,164.59	17,619,068.21	58,052,232.80	11.3%
Unemployment Insurance		3501-3502	211,301.69	82,990.31	294,292.00	327,457.71	132,154.78	459,612.49	56.2%
Workers' Compensation		3601-3602	12,268,632.83	4,851,238.58	17,119,871.41	12,539,346.66	5,149,516.04	17,688,862.70	3.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,621,423.09	985,767.77	2,607,190.86	1,775,715.38	973,391.64	2,749,107.02	5.4%
TOTAL, EMPLOYEE BENEFITS			76,927,602.33	45,638,969.93	122,566,572.26	86,244,330.19	45,948,087.29	132,192,417.48	7.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	824,751.10	1,297,398.93	2,122,150.03	111,000.00	1,421,677.00	1,532,677.00	-27.8%
Books and Other Reference Materials		4200	1,489,668.54	1,589,148.53	3,078,817.07	621,581.60	136,702.54	758,284.14	-75.4%
Materials and Supplies		4300	7,307,062.78	3,918,963.14	11,226,025.92	18,603,106.31	12,744,814.73	31,347,921.04	179.2%
Noncapitalized Equipment		4400	2,744,584.00	1,799,614.85	4,544,198.85	780,335.40	313,073.39	1,093,408.79	-75.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,366,066.42	8,605,125.45	20,971,191.87	20,116,023.31	14,616,267.66	34,732,290.97	65.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	11,175,590.04	11,175,590.04	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	1,406,290.14	1,201,618.62	2,607,908.76	570,912.43	632,084.82	1,202,997.25	-53.9%
Dues and Memberships		5300	379,131.48	103,980.27	483,111.75	176,200.00	7,000.00	183,200.00	-62.1%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,595,466.12	94,210.95	8,689,677.07	7,459,484.00	85,000.00	7,544,484.00	-13.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,378,412.39	1,533,956.59	2,912,368.98	1,003,694.86	1,103,235.50	2,106,930.36	-27.7%
Transfers of Direct Costs		5710	(2,283,303.16)	2,283,303.16	0.00	(1,066,228.48)	1,066,228.48	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(914,472.23)	117,110.26	(797,361.97)	(745,043.98)	(40,000.00)	(785,043.98)	-1.5%
Professional/Consulting Services and Operating Expenditures		5800	29,396,665.07	28,586,151.33	57,982,816.40	21,452,717.61	27,899,103.99	49,351,821.60	-14.9%
Communications		5900	5,804,562.47	31,219.09	5,835,781.56	775,796.57	15,347.60	791,144.17	-86.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,762,752.28	45,127,140.31	88,889,892.59	29,627,533.01	30,768,000.39	60,395,533.40	-32.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,322,047.92	0.00	2,322,047.92	564,067.00	0.00	564,067.00	-75.7%
(a) TOTAL, INTERFUND TRANSFERS IN			2,322,047.92	0.00	2,322,047.92	564,067.00	0.00	564,067.00	-75.7%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	1,349,593.74	0.00	1,349,593.74	894,489.55	0.00	894,489.55	-33.7%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	2,011,650.61	0.00	2,011,650.61	725,000.00	0.00	725,000.00	-64.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,361,244.35	0.00	3,361,244.35	1,619,489.55	0.00	1,619,489.55	-51.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	6,328.92	0.00	6,328.92	0.00	0.00	0.00	-100.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			6,328.92	0.00	6,328.92	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(65,671,705.11)	65,671,705.11	0.00	(65,564,294.36)	65,564,294.36	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(65,671,705.11)	65,671,705.11	0.00	(65,564,294.36)	65,564,294.36	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(66,704,572.62)	65,671,705.11	(1,032,867.51)	(66,619,716.91)	65,564,294.36	(1,055,422.55)	2.2%

FORM 11
ADULT EDUCATION
FUND
EXPENDITURES

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	222,309.00	164,400.00	-26.0%
3) Other State Revenue		8300-8599	1,685,548.47	209,816.05	-87.6%
4) Other Local Revenue		8600-8799	661,821.30	1,815,284.00	174.3%
5) TOTAL, REVENUES			2,569,678.77	2,189,500.05	-14.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,127,044.92	1,277,756.49	13.4%
2) Classified Salaries		2000-2999	208,234.47	176,795.92	-15.1%
3) Employee Benefits		3000-3999	476,088.17	563,149.43	18.3%
4) Books and Supplies		4000-4999	61,105.73	26,684.79	-56.3%
5) Services and Other Operating Expenditures		5000-5999	65,983.14	55,604.47	-15.7%
6) Capital Outlay		6000-6999	28,320.30	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	63,411.24	89,508.95	41.2%
9) TOTAL, EXPENDITURES			2,030,187.97	2,189,500.05	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			539,490.80	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			539,490.80	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	586,354.28	1,114,028.77	90.0%
b) Audit Adjustments		9793	(11,816.31)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			574,537.97	1,114,028.77	93.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			574,537.97	1,114,028.77	93.9%
2) Ending Balance, June 30 (E + F1e)			1,114,028.77	1,114,028.77	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			934,235.78	934,235.78	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	179,792.99	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	179,792.99	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,055,148.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	189,024.52		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,000,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,244,172.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	69,178.31		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,060,965.88		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,130,144.19		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,114,028.77		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	222,309.00	164,400.00	-26.0%
TOTAL, FEDERAL REVENUE			222,309.00	164,400.00	-26.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	1,432,584.00	0.00	-100.0%
All Other State Revenue	All Other	8590	252,964.47	209,816.05	-17.1%
TOTAL, OTHER STATE REVENUE			1,685,548.47	209,816.05	-87.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,494.85	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	658,326.45	1,815,284.00	175.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			661,821.30	1,815,284.00	174.3%
TOTAL, REVENUES			2,569,678.77	2,189,500.05	-14.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	876,313.97	993,438.25	13.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	250,730.95	255,475.54	1.9%
Other Certificated Salaries		1900	0.00	28,842.70	New
TOTAL, CERTIFICATED SALARIES			1,127,044.92	1,277,756.49	13.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	77,668.02	83,926.72	8.1%
Classified Support Salaries		2200	5,063.27	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	18,699.96	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	106,803.22	92,869.20	-13.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			208,234.47	176,795.92	-15.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	171,768.22	203,727.34	18.6%
PERS		3201-3202	11,239.13	9,248.42	-17.7%
OASDI/Medicare/Alternative		3301-3302	31,618.23	23,198.28	-26.6%
Health and Welfare Benefits		3401-3402	171,107.02	220,834.25	29.1%
Unemployment Insurance		3501-3502	1,427.39	5,893.09	312.9%
Workers' Compensation		3601-3602	83,542.04	95,039.09	13.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,386.14	5,208.96	-3.3%
TOTAL, EMPLOYEE BENEFITS			476,088.17	563,149.43	18.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,656.05	0.00	-100.0%
Materials and Supplies		4300	55,630.61	26,684.79	-52.0%
Noncapitalized Equipment		4400	1,819.07	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			61,105.73	26,684.79	-56.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,079.59	604.47	-93.3%
Dues and Memberships		5300	1,120.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,354.50	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(54,300.02)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	91,629.07	55,000.00	-40.0%
Communications		5900	100.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			65,983.14	55,604.47	-15.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	28,320.30	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			28,320.30	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	63,411.24	89,508.95	41.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			63,411.24	89,508.95	41.2%
TOTAL, EXPENDITURES			2,030,187.97	2,189,500.05	7.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

FORM 12
CHILD
DEVELOPMENT
FUND

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,019,100.10	1,132,468.00	11.1%
3) Other State Revenue		8300-8599	8,965,914.97	9,991,106.00	11.4%
4) Other Local Revenue		8600-8799	717,789.24	114,736.11	-84.0%
5) TOTAL, REVENUES			10,702,804.31	11,238,310.11	5.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,907,713.94	3,268,478.04	12.4%
2) Classified Salaries		2000-2999	3,248,274.75	3,222,220.55	-0.8%
3) Employee Benefits		3000-3999	3,314,205.84	3,762,235.07	13.5%
4) Books and Supplies		4000-4999	158,538.99	55,506.00	-65.0%
5) Services and Other Operating Expenditures		5000-5999	1,783,515.97	1,248,000.00	-30.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	582,924.56	519,136.00	-10.9%
9) TOTAL, EXPENDITURES			11,995,174.05	12,075,575.66	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,292,369.74)	(837,265.55)	-35.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,349,593.74	894,489.55	-33.7%
b) Transfers Out		7600-7629	57,224.00	57,224.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,292,369.74	837,265.55	-35.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,361.56	10,361.56	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,361.56	10,361.56	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,361.56	10,361.56	0.0%
2) Ending Balance, June 30 (E + F1e)			10,361.56	10,361.56	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			10,361.55	10,361.55	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.01	0.01	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	308,501.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	60,599.53		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	288,124.98		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,418,346.84		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,075,572.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	409,109.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,656,101.43		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,065,211.17		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			10,361.56		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,019,100.10	1,132,468.00	11.1%
TOTAL, FEDERAL REVENUE			1,019,100.10	1,132,468.00	11.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	8,785,706.97	9,875,364.00	12.4%
All Other State Revenue	All Other	8590	180,208.00	115,742.00	-35.8%
TOTAL, OTHER STATE REVENUE			8,965,914.97	9,991,106.00	11.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	6,892.08	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	319,640.44	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	391,256.72	114,736.11	-70.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			717,789.24	114,736.11	-84.0%
TOTAL, REVENUES			10,702,804.31	11,238,310.11	5.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,313,887.09	2,685,053.38	16.0%
Certificated Pupil Support Salaries		1200	10,438.46	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	583,388.39	583,424.66	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,907,713.94	3,268,478.04	12.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,669,680.77	2,649,550.85	-0.8%
Classified Support Salaries		2200	875.65	1,500.00	71.3%
Classified Supervisors' and Administrators' Salaries		2300	202,642.55	209,818.94	3.5%
Clerical, Technical and Office Salaries		2400	375,075.78	361,350.76	-3.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,248,274.75	3,222,220.55	-0.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	394,194.61	449,727.33	14.1%
PERS		3201-3202	432,379.77	491,589.86	13.7%
OASDI/Medicare/Alternative		3301-3302	331,245.71	339,619.48	2.5%
Health and Welfare Benefits		3401-3402	1,708,477.27	1,980,580.95	15.9%
Unemployment Insurance		3501-3502	6,536.92	10,400.32	59.1%
Workers' Compensation		3601-3602	377,749.91	411,837.35	9.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	63,621.65	78,679.78	23.7%
TOTAL, EMPLOYEE BENEFITS			3,314,205.84	3,762,235.07	13.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	1,998.71	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	139,477.11	55,506.00	-60.2%
Noncapitalized Equipment		4400	17,063.17	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			158,538.99	55,506.00	-65.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	321,213.52	0.00	-100.0%
Travel and Conferences		5200	5,430.08	4,000.00	-26.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	233,422.24	353,000.00	51.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,806.48	20,000.00	85.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,060,222.67	839,000.00	-20.9%
Professional/Consulting Services and Operating Expenditures		5800	152,420.98	32,000.00	-79.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,783,515.97	1,248,000.00	-30.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	582,924.56	519,136.00	-10.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			582,924.56	519,136.00	-10.9%
TOTAL, EXPENDITURES			11,995,174.05	12,075,575.66	0.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	1,349,593.74	894,489.55	-33.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,349,593.74	894,489.55	-33.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	57,224.00	57,224.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			57,224.00	57,224.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,292,369.74	837,265.55	-35.2%

FORM 13
CAFETERIA
SPECIAL REVENUE
FUND

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,689,478.12	17,596,003.00	5.4%
3) Other State Revenue		8300-8599	983,275.82	1,023,822.00	4.1%
4) Other Local Revenue		8600-8799	587,839.18	614,593.00	4.6%
5) TOTAL, REVENUES			18,260,593.12	19,234,418.00	5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,461,871.46	6,457,086.11	-0.1%
3) Employee Benefits		3000-3999	2,936,237.24	3,044,738.69	3.7%
4) Books and Supplies		4000-4999	9,767,239.01	9,126,681.22	-6.6%
5) Services and Other Operating Expenditures		5000-5999	20,509.08	193,668.98	844.3%
6) Capital Outlay		6000-6999	43,755.55	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	973,832.39	930,400.00	-4.5%
9) TOTAL, EXPENDITURES			20,203,444.73	19,752,575.00	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,942,851.61)	(518,157.00)	-73.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,011,650.61	725,000.00	-64.0%
b) Transfers Out		7600-7629	206,843.00	206,843.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,804,807.61	518,157.00	-71.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(138,044.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,834.35	3,834.35	0.0%
b) Audit Adjustments					
		9793	138,044.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)					
			141,878.35	3,834.35	-97.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			141,878.35	3,834.35	-97.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	3,834.35	3,834.35	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,351,506.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	97,520.20		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	15,858.72		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,369,704.05		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,307,546.20		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,142,135.68		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,309,899.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,783,002.63		
4) Current Loans		9640			
5) Unearned Revenue		9650	45,399.21		
6) TOTAL, LIABILITIES			8,138,301.33		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,834.35		

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	16,524,749.48	17,416,003.00	5.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	164,728.64	180,000.00	9.3%
TOTAL, FEDERAL REVENUE			16,689,478.12	17,596,003.00	5.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	983,275.82	1,023,822.00	4.1%
TOTAL, OTHER STATE REVENUE			983,275.82	1,023,822.00	4.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	472,152.86	491,358.00	4.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,167.03	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	109,519.29	123,235.00	12.5%
TOTAL, OTHER LOCAL REVENUE			587,839.18	614,593.00	4.6%
TOTAL, REVENUES			18,260,593.12	19,234,418.00	5.3%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,943,687.41	4,835,511.56	-2.2%
Classified Supervisors' and Administrators' Salaries		2300	1,099,224.80	1,177,600.15	7.1%
Clerical, Technical and Office Salaries		2400	382,586.54	403,974.40	5.6%
Other Classified Salaries		2900	36,372.71	40,000.00	10.0%
TOTAL, CLASSIFIED SALARIES			6,461,871.46	6,457,086.11	-0.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	(4.63)	91,717.80	-1981046.0%
PERS		3201-3202	540,896.92	672,420.34	24.3%
OASDI/Medicare/Alternative		3301-3302	450,301.89	451,119.80	0.2%
Health and Welfare Benefits		3401-3402	1,329,220.35	1,109,551.70	-16.5%
Unemployment Insurance		3501-3502	6,855.31	16,765.64	144.6%
Workers' Compensation		3601-3602	399,321.60	414,817.88	3.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	209,645.80	288,345.53	37.5%
TOTAL, EMPLOYEE BENEFITS			2,936,237.24	3,044,738.69	3.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	785,431.18	1,573,186.11	100.3%
Noncapitalized Equipment		4400	145,751.89	100,000.00	-31.4%
Food		4700	8,836,055.94	7,453,495.11	-15.6%
TOTAL, BOOKS AND SUPPLIES			9,767,239.01	9,126,681.22	-6.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	40,468.57	40,000.00	-1.2%
Dues and Memberships		5300	750.00	500.00	-33.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	172,506.26	131,000.00	-24.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(380,476.56)	(54,881.02)	-85.6%
Professional/Consulting Services and Operating Expenditures		5800	187,260.81	77,000.00	-58.9%
Communications		5900	0.00	50.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,509.08	193,668.98	844.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	43,755.55	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			43,755.55	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	973,832.39	930,400.00	-4.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			973,832.39	930,400.00	-4.5%
TOTAL, EXPENDITURES			20,203,444.73	19,752,575.00	-2.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	2,011,650.61	725,000.00	-64.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,011,650.61	725,000.00	-64.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	206,843.00	206,843.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			206,843.00	206,843.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,804,807.61	518,157.00	-71.3%

FORM 14
DEFERRED
MAINTENANCE
FUND

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,054.28	0.00	-100.0%
5) TOTAL, REVENUES			4,054.28	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,882,771.25	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,882,771.25	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,878,716.97)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,878,716.97)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,883,406.84	4,689.87	-99.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,883,406.84	4,689.87	-99.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,883,406.84	4,689.87	-99.8%
2) Ending Balance, June 30 (E + F1e)			4,689.87	4,689.87	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	4,689.87	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	4,689.87	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	246,188.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	374.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			246,562.98		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	241,873.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			241,873.11		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,689.87		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	4,054.28	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,054.28	0.00	-100.0%
TOTAL, REVENUES			4,054.28	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,882,771.25	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,882,771.25	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			1,882,771.25	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses					
		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

FORM 21
BUILDING FUND

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,021.00	1.00	-100.0%
4) Other Local Revenue		8600-8799	1,070,606.91	0.00	-100.0%
5) TOTAL, REVENUES			1,073,627.91	1.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,961,954.59	2,928,632.30	49.3%
3) Employee Benefits		3000-3999	818,844.32	1,201,064.06	46.7%
4) Books and Supplies		4000-4999	170,459.08	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	7,405,871.29	4,000,000.00	-46.0%
6) Capital Outlay		6000-6999	48,850,355.96	120,776,143.59	147.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			59,207,485.24	128,905,839.95	117.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(58,133,857.33)	(128,905,838.95)	121.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	179,970,693.40	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			179,970,693.40	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			121,836,836.07	(128,905,838.95)	-205.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,830,750.84	201,155,777.73	165.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,830,750.84	201,155,777.73	165.3%
d) Other Restatements		9795	3,488,190.82	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,318,941.66	201,155,777.73	153.6%
2) Ending Balance, June 30 (E + F1e)			201,155,777.73	72,249,938.78	-64.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	196,403,993.33	67,498,154.38	-65.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	4,751,784.40	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	4,751,784.40	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	208,790,369.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	264,082.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	10,162.78		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			209,064,614.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	7,908,836.43		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7,908,836.43		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			201,155,777.73		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	3,021.00	1.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,021.00	1.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	942,734.49	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	127,872.42	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,070,606.91	0.00	-100.0%
TOTAL, REVENUES			1,073,627.91	1.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	90,003.43	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	1,530,461.62	2,570,576.38	68.0%
Clerical, Technical and Office Salaries		2400	341,489.54	270,645.76	-20.7%
Other Classified Salaries		2900	0.00	87,410.16	New
TOTAL, CLASSIFIED SALARIES			1,961,954.59	2,928,632.30	49.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,776.90	20,454.95	163.0%
PERS		3201-3202	213,453.49	338,030.18	58.4%
OASDI/Medicare/Alternative		3301-3302	145,447.93	218,042.00	49.9%
Health and Welfare Benefits		3401-3402	304,881.70	423,199.04	38.8%
Unemployment Insurance		3501-3502	2,113.57	3,669.45	73.6%
Workers' Compensation		3601-3602	123,390.41	182,724.80	48.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	21,780.32	14,943.64	-31.4%
TOTAL, EMPLOYEE BENEFITS			818,844.32	1,201,064.06	46.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	98,551.01	0.00	-100.0%
Noncapitalized Equipment		4400	71,908.07	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			170,459.08	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	30,038.39	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	652,332.81	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	292.50	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	6,723,207.59	4,000,000.00	-40.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,405,871.29	4,000,000.00	-46.0%
CAPITAL OUTLAY					
Land		6100	598,409.15	0.00	-100.0%
Land Improvements		6170	64,965.24	0.00	-100.0%
Buildings and Improvements of Buildings		6200	44,519,113.40	120,776,143.59	171.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	3,631,373.05	0.00	-100.0%
Equipment Replacement		6500	36,495.12	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			48,850,355.96	120,776,143.59	147.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			59,207,485.24	128,905,839.95	117.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	179,970,693.40	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			179,970,693.40	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			179,970,693.40	0.00	-100.0%

FORM 25
CAPITAL
FACILITIES FUND

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,697,770.78	5,002,844.00	-12.2%
5) TOTAL REVENUES			5,697,770.78	5,002,844.00	-12.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	671,535.31	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	639,948.53	91,500.00	-85.7%
6) Capital Outlay		6000-6999	1,309,619.67	708,500.00	-45.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,621,103.51	800,000.00	-69.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,076,667.27	4,202,844.00	36.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,076,667.27	4,202,844.00	36.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,381,165.58	6,457,832.85	91.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,381,165.58	6,457,832.85	91.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,381,165.58	6,457,832.85	91.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	35,549.93	35,549.93	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	6,422,282.92	8,425,126.92	31.2%
d) Assigned					
Other Assignments					
		9780	0.00	2,200,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,027,311.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	955,989.24		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,983,301.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	964,797.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	560,670.87		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,525,468.37		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,457,832.85		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	5,002,844.00	New
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	16,516.20	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	5,654,357.24	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue					
		8699	26,897.34	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,697,770.78	5,002,844.00	-12.2%
TOTAL, REVENUES			5,697,770.78	5,002,844.00	-12.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	670,084.43	0.00	-100.0%
Noncapitalized Equipment		4400	1,450.88	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			671,535.31	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,000.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	276,510.98	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	169,630.72	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	188,806.83	91,500.00	-51.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			639,948.53	91,500.00	-85.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,302,713.63	708,500.00	-45.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	6,906.04	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,309,619.67	708,500.00	-45.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,621,103.51	800,000.00	-69.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

FORM 35
COUNTY SCHOOL
FACILITIES FUND

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,628,250.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	59,250.99	0.00	-100.0%
5) TOTAL, REVENUES			2,687,500.99	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,044.72	0.00	-100.0%
3) Employee Benefits		3000-3999	187.10	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,628,600.55	0.00	-100.0%
6) Capital Outlay		6000-6999	908,390.73	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,538,223.10	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,850,722.11)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,850,722.11)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	9,662,513.54	7,811,791.43	-19.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			9,662,513.54	7,811,791.43	-19.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			9,662,513.54	7,811,791.43	-19.2%
2) Ending Balance, June 30 (E + F1e)					
			7,811,791.43	7,811,791.43	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	7,811,791.43	7,811,791.43	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,838,800.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	11,200.88		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,850,001.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,028,046.84		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	10,162.78		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,038,209.62		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			7,811,791.43		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	2,628,250.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,628,250.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	46,713.89	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	12,537.10	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			59,250.99	0.00	-100.0%
TOTAL, REVENUES			2,687,500.99	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,044.72	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,044.72	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	(0.48)	0.00	-100.0%
PERS		3201-3202	40.75	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	80.33	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.19	0.00	-100.0%
Workers' Compensation		3601-3602	65.31	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			187.10	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,753,520.80	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	210.75	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	874,869.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,628,600.55	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	567,159.73	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	341,231.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			908,390.73	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,538,223.10	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

FORM 40

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	83,863.91	0.00	-100.0%
5) TOTAL REVENUES			83,863.91	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	278.83	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	90,906.04	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			91,184.87	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,320.96)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	182,423.25	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(182,423.25)	0.00	-100.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(189,744.21)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,660,491.32	1,470,747.11	-11.4%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			1,660,491.32	1,470,747.11	-11.4%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			1,660,491.32	1,470,747.11	-11.4%
2) Ending Balance, June 30 (E + F1e)			1,470,747.11	1,470,747.11	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
		9712			
Prepaid Expenditures			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			1,245,123.04	1,245,123.04	0.0%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments			225,624.07	0.00	-100.0%
		9760			
d) Assigned					
Other Assignments			0.00	225,624.07	New
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,619,389.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,317.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,620,707.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	76,655.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	73,305.43		
6) TOTAL, LIABILITIES			149,960.43		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,470,747.11		

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,208.91	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	76,655.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			83,863.91	0.00	-100.0%
TOTAL, REVENUES			83,863.91	0.00	-100.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	278.83	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			278.83	0.00	-100.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	76,655.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	14,251.04	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			90,906.04	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			91,184.87	0.00	-100.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	182,423.25	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			182,423.25	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(182,423.25)	0.00	-100.0%

FORM 51
BOND INTEREST
AND REDEMPTION
FUND

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,264,190.38	3,515,993.76	7.7%
3) Other State Revenue		8300-8599	584,911.73	659,000.00	12.7%
4) Other Local Revenue		8600-8799	83,640,670.27	82,817,968.09	-1.0%
5) TOTAL, REVENUES			87,489,772.38	86,992,961.85	-0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	93,128,301.17	83,924,646.91	-9.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			93,128,301.17	83,924,646.91	-9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,638,528.79)	3,068,314.94	-154.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	206,664,997.96	0.00	-100.0%
b) Uses		7630-7699	188,080,000.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,584,997.96	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,946,469.17	3,068,314.94	-76.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,669,975.86	91,662,737.95	16.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,669,975.86	91,662,737.95	16.5%
d) Other Restatements		9795	46,292.92	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,716,268.78	91,662,737.95	16.4%
2) Ending Balance, June 30 (E + F1e)			91,662,737.95	94,731,052.89	3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			91,662,737.95	94,731,052.89	3.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	91,548,642.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	114,095.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			91,662,737.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			91,662,737.95		

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	3,264,190.38	3,515,993.76	7.7%
TOTAL, FEDERAL REVENUE			3,264,190.38	3,515,993.76	7.7%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	584,911.73	659,000.00	12.7%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			584,911.73	659,000.00	12.7%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	71,360,053.76	70,816,353.15	-0.8%
Unsecured Roll		8612	4,759,417.08	4,900,000.00	3.0%
Prior Years' Taxes		8613	1,471,658.45	1,100,000.00	-25.3%
Supplemental Taxes		8614	2,658,394.56	2,800,000.00	5.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	346,931.48	157,400.00	-54.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,044,214.94	3,044,214.94	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			83,640,670.27	82,817,968.09	-1.0%
TOTAL, REVENUES			87,489,772.38	86,992,961.85	-0.6%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	42,129,214.94	32,959,214.94	-21.8%
Bond Interest and Other Service Charges		7434	50,999,086.23	50,965,431.97	-0.1%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			93,128,301.17	83,924,646.91	-9.9%
TOTAL, EXPENDITURES			93,128,301.17	83,924,646.91	-9.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	206,664,997.96	0.00	-100.0%
(c) TOTAL, SOURCES			206,664,997.96	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	188,080,000.00	0.00	-100.0%
(d) TOTAL, USES			188,080,000.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			18,584,997.96	0.00	-100.0%

FORM 67
SELF-INSURANCE
FUND

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,255.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	24,966,997.07	22,678,764.33	-9.2%
5) TOTAL, REVENUES			24,969,252.07	22,678,764.33	-9.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	974,470.74	1,147,414.88	17.7%
3) Employee Benefits		3000-3999	352,080.80	449,805.45	27.8%
4) Books and Supplies		4000-4999	113,117.68	191,093.00	68.9%
5) Services and Other Operating Expenses		5000-5999	20,411,980.80	20,590,451.00	0.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			21,851,650.02	22,378,764.33	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,117,602.05	300,000.00	-90.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,875,557.67	300,000.00	-84.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,875,557.67)	(300,000.00)	-84.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,242,044.38	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,670,456.18	14,774,876.88	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,670,456.18	14,774,876.88	8.1%
d) Other Restatements		9795	(137,623.68)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,532,832.50	14,774,876.88	9.2%
2) Ending Net Position, June 30 (E + F1e)			14,774,876.88	14,774,876.88	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	14,774,876.88	14,774,876.88	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,549,619.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,369.61		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	177,243.48		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	355,176.31		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	8,500,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			15,583,409.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	780,627.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	27,904.48		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			808,532.43		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			14,774,876.88		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	2,255.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,255.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	35,567.43	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	23,033,758.25	22,678,764.33	-1.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,897,671.39	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,966,997.07	22,678,764.33	-9.2%
TOTAL, REVENUES			24,969,252.07	22,678,764.33	-9.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	233,718.53	242,075.63	3.6%
Classified Supervisors' and Administrators' Salaries		2300	703,610.42	800,445.86	13.8%
Clerical, Technical and Office Salaries		2400	37,141.79	104,893.39	182.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			974,470.74	1,147,414.88	17.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	5,803.78	13,320.00	129.5%
PERS		3201-3202	99,465.51	126,614.02	27.3%
OASDI/Medicare/Alternative		3301-3302	70,484.50	77,941.73	10.6%
Health and Welfare Benefits		3401-3402	108,772.18	149,109.42	37.1%
Unemployment Insurance		3501-3502	1,041.55	2,664.75	155.8%
Workers' Compensation		3601-3602	58,917.76	71,275.93	21.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,595.52	8,879.60	16.9%
TOTAL, EMPLOYEE BENEFITS			352,080.80	449,805.45	27.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	59,243.86	109,409.00	84.7%
Noncapitalized Equipment		4400	53,873.82	81,684.00	51.6%
TOTAL, BOOKS AND SUPPLIES			113,117.68	191,093.00	68.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,629.65	6,065.00	-20.5%
Dues and Memberships		5300	150.00	500.00	233.3%
Insurance		5400-5450	2,721,071.00	3,100,000.00	13.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,781.91	925.00	-48.1%
Professional/Consulting Services and Operating Expenditures		5800	17,681,340.79	17,482,861.00	-1.1%
Communications		5900	7.45	100.00	1242.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			20,411,980.80	20,590,451.00	0.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			21,851,650.02	22,378,764.33	2.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,875,557.67	300,000.00	-84.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,875,557.67	300,000.00	-84.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(1,875,557.67)	(300,000.00)	-84.0%

FORM 76
WARRANT/PASS
THROUGH FUND

Description	Object Codes	2015-16 Unaudited Actuals
A. ASSETS		
1) Cash		
a) in County Treasury	9110	12,166,122.65
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	5,000.00
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	160,554.80
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		12,331,677.45
B. LIABILITIES		
1) Due to Other Funds	9610	0.00
2) Due to Student Groups/Other Agencies	9620	12,331,677.45
3) TOTAL, LIABILITIES (Must equal A5)		12,331,677.45

FORM 76A
WARRANT/PASS
THROUGH FUND
STATEMENT OF
CHANGES IN
ASSETS &
LIABILITIES

Unaudited Actuals
2015-16 Unaudited Actuals
Warrant/Pass-Through Fund
Statement of Changes in Assets and Liabilities

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
ASSETS							
Cash							
in County Treasury	9110	12,166,122.65		12,166,122.65			12,166,122.65
Fair Value Adjustment to							
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	5,000.00		5,000.00			5,000.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	160,554.80		160,554.80			160,554.80
Due from Other Funds	9310	0.00		0.00			0.00
TOTAL, ASSETS		12,331,677.45	0.00	12,331,677.45	0.00	0.00	12,331,677.45
LIABILITIES							
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/ Other Agencies	9620	12,331,677.45		12,331,677.45			12,331,677.45
TOTAL, LIABILITIES		12,331,677.45	0.00	12,331,677.45	0.00	0.00	12,331,677.45

FORM A
AVERAGE DAILY
ATTENDANCE

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	35,484.17	35,438.13	35,484.17	35,484.17	35,438.13	35,484.17
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	35,484.17	35,438.13	35,484.17	35,484.17	35,438.13	35,484.17
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	35,484.17	35,438.13	35,484.17	35,484.17	35,438.13	35,484.17
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

FORM L
LOTTERY REPORT

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,123,297.16	1,123,297.16
2. State Lottery Revenue	8560	5,616,296.33		2,032,099.80	7,648,396.13
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		5,616,296.33	0.00	3,155,396.96	8,771,693.29
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	4,078,534.12			4,078,534.12
2. Classified Salaries	2000-2999	4,763.58			4,763.58
3. Employee Benefits	3000-3999	1,532,868.42			1,532,868.42
4. Books and Supplies	4000-4999	130.21		1,849,778.07	1,849,908.28
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			21,630.59	21,630.59
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			474,084.40	474,084.40
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		5,616,296.33	0.00	2,345,493.06	7,961,789.39
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	809,903.90	809,903.90
D. COMMENTS:					
The District hired Instructional Contractor to develop classroom instructional materials.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

FORM CEA

GENERAL

FUND/CURRENT

EXPENSE

FORMULA/MINIMUM

CLASSROOM

COMPENSATION

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	186,653,778.27	301	0.00	303	186,653,778.27	305	5,479,788.48	7,130,904.73	307	179,522,873.54	309
2000 - Classified Salaries	89,091,972.53	311	985,533.75	313	88,106,438.78	315	818,076.26	4,000,845.49	317	84,105,593.29	319
3000 - Employee Benefits	122,566,572.26	321	225,691.27	323	122,340,880.99	325	2,275,852.34	3,888,055.99	327	118,452,825.00	329
4000 - Books, Supplies Equip Replace. (6500)	20,971,191.87	331	813,537.71	333	20,157,654.16	335	2,621,286.19	3,203,818.46	337	16,953,835.70	339
5000 - Services . . . & 7300 - Indirect Costs	87,269,724.40	341	15,054,392.03	343	72,215,332.37	345	25,069,695.05	28,457,385.19	347	43,757,947.18	349
TOTAL					489,474,084.57	365	TOTAL		442,793,074.71	369	

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	397
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			57.13%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	57.13%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	442,793,074.71
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)
Done

**FORM GANN
SCHOOL DISTRICT
APPROPRIATIONS
LIMIT
CALCULATION**

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2014-15 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2014-15 Actual			2015-16 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	344,371,185.23		344,371,185.23			358,491,485.15
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	35,388.10		35,388.10			35,484.17
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2014-15			Adjustments to 2015-16		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2015-16 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2015-16 P2 Report			2016-17 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	35,484.17		35,484.17	35,484.17		35,484.17
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			35,484.17			35,484.17
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2015-16 Actual			2016-17 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	653,411.84		653,411.84	322,530.31		322,530.31
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	2,626,278.19		2,626,278.19	2,626,278.19		2,626,278.19
4. Secured Roll Taxes (Object 8041)	61,826,523.21		61,826,523.21	61,278,298.90		61,278,298.90
5. Unsecured Roll Taxes (Object 8042)	4,540,523.39		4,540,523.39	8,869,656.38		8,869,656.38
6. Prior Years' Taxes (Object 8043)	(973,214.50)		(973,214.50)	(900,730.05)		(900,730.05)
7. Supplemental Taxes (Object 8044)	1,958,270.55		1,958,270.55	1,628,966.00		1,628,966.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	30,741,872.58		30,741,872.58	19,682,623.77		19,682,623.77
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	15,356,673.33		15,356,673.33	12,643,872.00		12,643,872.00
12. Parcel Taxes (Object 8621)	31,797,592.08		31,797,592.08	32,464,532.00		32,464,532.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(26,660,666.00)		(26,660,666.00)	(27,803,782.00)		(27,803,782.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	121,867,264.67	0.00	121,867,264.67	110,812,245.50	0.00	110,812,245.50
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	121,867,264.67	0.00	121,867,264.67	110,812,245.50	0.00	110,812,245.50

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	251,325,261.29		251,325,261.29	284,245,647.50		284,245,647.50
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(247,659.60)		(247,659.60)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	251,077,601.69	0.00	251,077,601.69	284,245,647.50	0.00	284,245,647.50
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	521,173,465.63		521,173,465.63	519,936,332.22		519,936,332.22
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	149,710.80		149,710.80	162,585.00		162,585.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			344,371,185.23			358,491,485.15
2. Inflation Adjustment			1.0382			1.0537
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0027			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			358,491,485.15			377,742,477.90
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			121,867,264.67			110,812,245.50
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			4,258,100.40			4,258,100.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			236,624,220.48			266,930,232.40
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			236,624,220.48			266,930,232.40
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			103,008.83			118,157.68
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			121,970,273.50			110,930,403.18
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			236,521,211.65			266,812,074.72
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			121,970,273.50			
b. State Subventions (Line D8)			236,521,211.65			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			358,491,485.15			

LCFF
CALCULATION
WORKSHEET

LOCAL CONTROL FUNDING FORMULA

2015-16

CALCULATE LCF TARGET

Unduplicated as % of Enrollment

3 yr average

78.07%

COLA

1.020%

2015-16

- Grades TK-3
- Grades 4-6
- Grades 7-8
- Grades 9-12
- Subtract NSS
- NSS Allowance

ADA	Base	Gr Span	Supp	Concen	TARGET
13,440.31	7,083	737	1,221	902	133,637,699
8,488.15	7,189		1,122	829	77,587,986
4,578.23	7,403		1,156	854	43,094,149
8,977.48	8,578	223	1,374	1,015	100,461,444

TOTAL BASE

35,484.17 267,120,486 11,907,486 43,567,427 32,185,877 354,781,276

- Targeted Instructional Improvement Block Grant
- Home-to-School Transportation
- Small School District Bus Replacement Program

10,094,682
5,724,962

LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET

370,600,920

ECONOMIC RECOVERY TARGET PAYMENT

3/8

CALCULATE LCF FLOOR

- Current year Funded ADA times Base per ADA
- Current year Funded ADA times Other RL per ADA
- Necessary Small School Allowance at 12-13 rates

12-13 Rate	15-16 ADA	
5,238.35	35,484.17	185,878,502
65.99	35,484.17	2,341,600

2012-13 Categoricals

67,542,666

- 2012-13 Categorical Program Entitlement Rate per ADA * cy ADA
- Less Fair Share Reduction
- Non-CDE certified New Charter: District PY rate * cy ADA

Beginning in 2014-15, prior year LCF gap funding per ADA * cy ADA

\$ 1,190.76 35,484.17 42,253,130

LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR

298,015,898

LOCAL CONTROL FUNDING FORMULA		2015-16
CALCULATE LCFE PHASE-IN ENTITLEMENT		
LOCAL CONTROL FUNDING FORMULA TARGET		2015/16
LOCAL CONTROL FUNDING FORMULA FLOOR		370,600,920
Applied Funding Formula: Floor or Target		298,015,898
LCFF Need (LCFF Target less LCFF Floor, if positive)		FLOOR
Current Year Gap Funding		72,585,022
ECONOMIC RECOVERY PAYMENT		52.56%
LCFF Entitlement before Minimum State Aid provision		38,148,957
		336,164,855
CALCULATE STATE AID		
Transition Entitlement		336,164,855
Local Revenue (including RDA)		(83,580,364)
Gross State Aid		252,584,491
CALCULATE MINIMUM STATE AID		
2012-13 RL/Charter Gen BG adjusted for ADA	12-13 Rate	15-16 ADA
2012-13 NSS Allowance (deficied)	5,304.34	35,484.17
Less Current Year Property Taxes/In Lieu		N/A
Subtotal State Aid for Historical RL/Charter General BG		188,220,102
Categorical funding from 2012-13		(83,580,364)
Charter Categorical Block Grant adjusted for ADA		104,639,738
Minimum State Aid Guarantee		67,542,666
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)		172,182,404
Local Control Funding Formula Floor plus Funded Gap		-
Minimum State Aid plus Property Taxes including RDA		-
Offset		-
Minimum State Aid Prior to Offset		-
Total Minimum State Aid with Offset		-
TOTAL STATE AID		252,584,491
Additional State Aid (Additional SA)		
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplement)		336,164,855
CHANGE OVER PRIOR YEAR	13.14%	39,031,535
LCFF Entitlement PER ADA		9,474
PER ADA CHANGE OVER PRIOR YEAR	12.71%	1,068
LCFF SOURCES INCLUDING EXCESS TAXES		
State Aid		2015-16
Property Taxes net of in-lieu	12.34%	Increase 27,739,887
Charter In-Lieu Taxes	15.62%	11,291,648
LCFF pre COE, Choice, Supp	0.00%	-
	13.14%	39,031,535
		336,164,855