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Enactment Date	6/29/16



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community School: Thriving Students

Memo

To Board of Education
From Antwan Wilson, Superintendent & Board Secretary
 Vernon Hal, Senior Business Officer
Board Meeting Date June 29, 2016
Subject 2016-17 Adoption Budget

Action Requested Approval by the Board of Education of the 2016-17 Fiscal Year District Budget (all funds).

Background The California Education Code Section (Ed Code) 42127(a)(2) requires a school district to adopt a budget, and not later than five days after that adoption or by July 1, whichever occurs first, file that budget with the county superintendent of schools. The budget and supporting data shall be maintained and made available for public review.

For the 2016-17 fiscal years and each fiscal year thereafter, the local control and accountability plan (LCAP) must be adopted prior to the adoption of the budget. The budget must include the expenditures necessary to implement the LCAP.

Recommendation Approve the 2016-17 Fiscal Year District Budget, with \$667.3 million in revenue and \$790.9 million in expenditures, as described in the attached documents.

Attachments

- Presentation on the 2016-17 Budget
- Budget details for all funds provide in State Accounting Code Forms (SACs)

- Form CB - Budget Certification
- Form TC - Table of Contents
- Form CC - Worker's Compensation Certification
- Form AB 2756 -Reporting Requirement
- Form SB Reserve Level Disclosure Requirements 2016-17 Adoption Budget
- Form 01 - General Fund Unrestricted and Restricted Expenditures by Object
- Form 11 - Adult Education Fund
- Form 12 - Child Development Fund
- Form 13 - Cafeteria Special Revenue Fund
- Form 14 - Deferred Maintenance Fund
- Form 21 - Building Fund
- Form 25 - Capital Facilities Fund
- Form 35 - County School Facilities Fund
- Form 40 - Special Reserve fund for Capital Outlay Projects
- Form 51 - Bond Interest and Redemption Fund
- Form 67 - Self-Insurance Fund
- Form A 1 - Average Daily Attendance
- Form MYP - Multiyear Projections



Form 01 CS - Criteria & Standards
Form CASH - Cash flow Worksheet
Form SIAA - Summary of Interfund Activities -Estimated Actuals
Form SIAB - Summary of Interfund Activities -Budget
Form CEB - Current Expense Formula/Minimum Class room Camp. - Budg

Executive Summary



Date: June 29, 2016

To: Board of Trustees

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

Re: **2016-17 Budget Adoption**

The Oakland Unified School District's 2016-17 Budget will be presented for adoption by the Board on June 29, 2016. The 2016-17 Budget is presented in the State Accounting Codes (SACs) format, which is the required format for formal documentation to the Alameda County Office of Education (ACOE) (our oversight agency) and the California Department of Education. A PowerPoint presentation is also provided to summarize the Budget for the Board and the public.

2016-17 Total Budget (All Funds):

The 2016-17 Budget as presented for adoption is substantially the same as presented for the first reading on June 8, 2016 and the second reading on June 22, 2016. Total Revenues for all funds are expected to be \$667.3 million. Total Expenses for all funds are expected to be \$ 790.9 million.

General Fund - Unrestricted:

Total Revenues \$9.1million: The Unrestricted General Fund reflects the anticipated revenue as projected by the Governor's May Revised Budget Proposal. Local Control Funding Formula (LCFF) revenue is expected to increase by **\$22.4 million** due to higher enrollment projections and higher "Gap" funding of the LCFF. One time state and local revenues are expected to decrease by **\$10 million**. There is also a decrease of **\$1.7 million** in inter-fund transfers from Self Insurance as the moving costs in fiscal year 2015-16 were one-time.

Total Expenditures and Uses \$8.7million: Expenses and uses are expected to increase by **\$6.2 million** based on reallocations to schools, additional investments in instructional programs and salary increases. The contributions and transfers out are projected to increase by **\$1.8 million** to cover the additional costs of the Special Education and Early Childhood Education programs. Indirect cost is estimated to decrease by **\$1.0 million**; however the budget will be adjusted after the books are closed and carryover from the prior year is budgeted (expected at 2016-17 1st Interim).

The following table summarizes the unrestricted general fund revenues and expenditures for 2016-17, and provides a comparison to the most recent budget snapshot for the current fiscal year from the 2015-16 3rd Interim:

Unrestricted General Fund		2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff
Local Control Funding Formula (LCFF) Revenues		\$ 358,772,847	\$ 336,298,950	\$ 22,473,897
Prior Year Revenue Adjustment		-	1,044,900	(1,044,900)
Other State & Federal Revenue		16,070,645	26,306,699	(10,236,054)
Local Revenue		29,209,741	29,569,240	(359,499)
Transfer-In & Sources		564,067	2,297,370	(1,733,303)
Total Revenues & Sources	a	404,617,300	395,517,159	9,100,141
Salaries,Supplies,Services & Equipment		335,403,605	329,179,594	6,224,011
Other Outgo (Pass Throughs / Debt Service)		6,242,046	6,687,808	(445,762)
Indirect Cost (Expense Offset)		(4,340,769)	(5,366,356)	1,025,588
Contributions & Transfers Out		67,183,784	65,305,058	1,878,726
Total Expenses & Uses	b	404,488,666	395,806,105	8,682,562
Change in Fund Balance	a-b=c	\$ 128,634	\$ (288,945)	\$ 417,579
Beginning Fund Balance	d	17,559,526	16,133,721	1,425,805
Audit Adjustment	e	-	1,714,750	(1,714,750)
Adjusted Beginning Balance	d+e=f	\$ 17,559,526	\$ 17,848,471	\$ (288,945)
Ending Fund Balance	c+f=g	\$ 17,688,160	\$ 17,559,526	\$ 128,634

The table below explains how the fund balance is reserved for economic uncertainty, potential audit related costs and other obligations:

Unrestricted General Fund	2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff
Ending Fund Balance	\$ 17,688,160	\$ 17,559,526	\$ 128,634
Components of the Ending Fund Balance:			
Reserve for Economic Uncertainty	10,405,253	10,439,838	(34,586)
Designated for the Following:			
Audit & Audit Findings (ONE-TIME)	6,528,165	6,074,429	453,736
Early Retirement Pgm Approved 2011-12 (ONE-TIME)	604,742	895,258	(290,516)
Revolving Cash (ONE-TIME)	150,000	150,000	-
Total Ending Fund Balance	\$ 17,688,160	\$ 17,559,526	\$ 128,634
Reserve for Economic Uncertainty is the 2% minimum required for OUSD per State Dept. of Ed, however the Board policy requires 3%. Staff has been directed by the board to lower this reserve to the 2% required by the State and designate the difference to Audit and Audit Findings.			

If the State-adopted budget is significantly different from the District-adopted budget, the District has 40 days to make adjustments.

Form CB
Budget Certification

ANNUAL BUDGET REPORT:
July 1, 2016 Budget Adoption

Insert "X" in applicable boxes:

- This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.
- If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

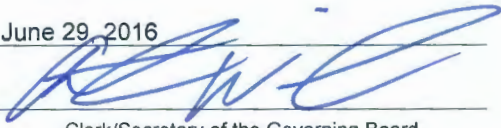
Budget available for inspection at:

Public Hearing:

Place: 1000 Broadway, Suite 650
Date: June 27, 2016

Place: La Escuelita Elementary
Date: June 08, 2016
Time: 05:00 PM

Adoption Date: June 29, 2016

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

Contact person for additional information on the budget reports:

Name: Ruth Alahydoian

Telephone: 510-879-1014

Title: Chief Financial Officer

E-mail: ruth.alahydoian@ousd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF)	Projected change in LCFF is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	June 22nd, 2016	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?		X
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	2015-16 Estimated 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)	35,525.21	355,525.21	35,525.21	35,909.72	35,909.72	35,909.72
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)	35,525.21	355,525.21	35,525.21	35,909.72	35,909.72	35,909.72
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)	35,525.21	355,525.21	35,525.21	35,909.72	35,909.72	35,909.72
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Form TC
Table of Contents

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2015-16 Estimated 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		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2015-16 Estimated Actuals	2016-17 Budget
NCMOE	No Child Left Behind Maintenance of Effort	G	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Form CC

Worker's Compensation Certification

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

() Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ _____ 0.00

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

Self-insured is limited by the purchase of excess workers compensation coverage.
The coverage is procured from individual insurance carriers through the District's broker.

() This school district is not self-insured for workers' compensation claims.

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

Date of Meeting: May 22, 2016

For additional information on this certification, please contact:

Name: Rebecca Gingolani

Title: Risk Management Officer

Telephone: 510-879-1611

E-mail: rebecca.gingolani@ousd.org

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

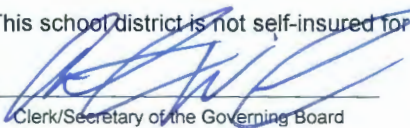
() Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ _____ 0.00

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

Self-insured is limited by the purchase of excess workers compensation coverage.
The coverage is procured from individual insurance carriers through the District's broker.

() This school district is not self-insured for workers' compensation claims.

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

Date of Meeting: May 22, 2016

For additional information on this certification, please contact:

Name: Rebecca Gingolani

Title: Risk Management Officer

Telephone: 510-879-1611

E-mail: rebecca.gingolani@ousd.org

AB 2756

Report Requirement

**AB 2756 REPORTING REQUIREMENTS
2016/17 Adopted Budget Report**

District: Oakland Unified School District

Date: June 22, 2016

Please check one:



The district **does not** have a study, report, evaluation, or audit that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the County Office Fiscal Crisis and Management Assistance Team (FCMAT) or any regional team created pursuant to subdivision (i) or Section 42127.8.



The district has and is submitting the following reports under the requirement of EC 42127.6 (a)(1):

1. **Report Title:** _____
Prepared by: _____
Date: _____ **Copy attached**

2. **Report Title:** _____
Prepared by: _____
Date: _____ **Copy attached**

3. **Report Title:** _____
Prepared by: _____
Date: _____ **Copy attached**

Attach additional sheets, if necessary.

Signature:


Chief Business Official (CFO)

Date:

June 22, 2016

Please submit this form with original signature and any accompanying reports by the reporting deadline to:
District Business & Advisory Services
Alameda County Office of Education
313 West Winton Avenue, Room 348
Hayward, CA 94544

Form SB

Reserve Level Disclosure Requirements 2016-17

Adoption Budget

**SB 858 RESERVE LEVEL DISCLOSURE REQUIREMENTS
2016/17 ADOPTED BUDGET**

District Name: Oakland Unified School District

Year:	Minimum Reserve Level Required	
2016-17	10,405,253	2.0%
2017-18	10,473,048	2.0%
2018-19	10,396,670	2.0%

**Amount of Assigned & Unassigned Ending Fund Balance
Exceeding the Minimum Reserve in Each Year**

2016-17	Total Amount	\$ 7,132,907.28
2017-18	Total Amount	\$ 7,379,739.12
2018-19	Total Amount	\$ 6,085,698.75

Reasons for the Reserve is Over the Minimum Required

2016-17:	Reserve for audit-related costs
2017-18:	Reserve for audit-related costs
2018-19:	Reserve for audit-related costs

I hereby certify, in accordance with the regulations and pursuant to Senate Bill (SB) 858 [Chapter 32/2014], that the above information was provided at a public hearing for the 2016-17 Budget Adoption.

CBO Signature

June 22, 2016

Date

Ruth Alahydioan
Print Name

Form 01-General Fund Unrestricted/Restricted

Description	Resource Codes	Object Codes	2015-16 Estimated 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	337,343,850.93	2,326,800.00	339,670,650.93	358,772,847.00	2,326,800.00	361,099,647.00	6.3%
2) Federal Revenue		8100-8299	71,668.00	49,658,873.74	49,730,541.74	71,668.00	43,468,465.78	43,540,133.78	-12.4%
3) Other State Revenue		8300-8599	26,235,031.00	44,714,413.78	70,949,444.78	15,998,977.00	44,466,157.21	60,465,134.21	-14.8%
4) Other Local Revenue		8600-8799	29,569,240.35	26,625,560.03	56,194,800.38	29,209,741.35	25,621,675.88	54,831,417.23	-2.4%
5) TOTAL, REVENUES			393,219,790.28	123,325,647.55	516,545,437.83	404,053,233.35	115,883,098.87	519,936,332.22	0.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	144,064,470.07	48,740,611.63	192,805,081.70	152,595,307.18	46,743,020.27	199,338,327.45	3.4%
2) Classified Salaries		2000-2999	53,156,519.40	32,457,335.18	85,613,854.58	46,809,411.05	36,934,984.27	83,744,395.32	-2.2%
3) Employee Benefits		3000-3999	74,694,099.96	33,776,831.07	108,470,931.03	86,244,330.19	45,948,210.10	132,192,540.29	21.9%
4) Books and Supplies		4000-4999	14,349,129.75	20,111,819.64	34,460,949.39	20,116,023.31	15,328,329.66	35,444,352.97	2.9%
5) Services and Other Operating Expenditures		5000-5999	41,419,104.98	47,268,269.01	88,687,373.99	29,627,533.01	30,768,000.39	60,395,533.40	-31.9%
6) Capital Outlay		6000-6999	1,496,571.03	589,931.77	2,086,502.80	11,000.00	0.00	11,000.00	-99.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,687,808.00	3,833,319.48	10,521,127.48	6,242,046.00	2,813,994.00	9,056,040.00	-13.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,366,356.17)	3,694,411.71	(1,671,944.46)	(4,340,768.65)	2,801,723.70	(1,539,044.95)	-7.9%
9) TOTAL, EXPENDITURES			330,501,347.02	190,472,529.49	520,973,876.51	337,304,882.09	181,338,262.39	518,643,144.48	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			62,718,443.26	(67,146,881.94)	(4,428,438.68)	66,748,351.26	(65,455,163.52)	1,293,187.74	-129.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,297,370.25	0.00	2,297,370.25	564,067.00	0.00	564,067.00	-75.4%
b) Transfers Out		7600-7629	1,018,037.00	0.00	1,018,037.00	1,619,489.55	0.00	1,619,489.55	59.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(64,286,721.12)	64,286,721.12	0.00	(65,564,294.36)	65,564,294.36	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(63,007,387.87)	64,286,721.12	1,279,333.25	(66,619,716.91)	65,564,294.36	(1,055,422.55)	-182.5%

Description	Resource Codes	Object Codes	2015-16 Estimated 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)			(288,944.61)	(2,860,160.82)	(3,149,105.43)	128,634.35	109,130.84	237,765.19	-107.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,133,720.56	13,234,887.85	29,368,608.41	17,559,525.62	10,419,709.35	27,979,234.97	-4.7%
b) Audit Adjustments		9793	1,730,186.10	44,982.32	1,775,168.42	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			17,863,906.66	13,279,870.17	31,143,776.83	17,559,525.62	10,419,709.35	27,979,234.97	-10.2%
d) Other Restatements		9795	(15,436.43)	0.00	(15,436.43)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,848,470.23	13,279,870.17	31,128,340.40	17,559,525.62	10,419,709.35	27,979,234.97	-10.1%
2) Ending Balance, June 30 (E + F1e)			17,559,525.62	10,419,709.35	27,979,234.97	17,688,159.97	10,528,840.19	28,217,000.16	0.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
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	10,419,709.35	10,419,709.35	0.00	10,528,840.19	10,528,840.19	1.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	6,527,055.74	0.00	6,527,055.74	New
Audit Findings and Adjustments	0000	9760				5,922,313.74		5,922,313.74	
Early Retirement Prg approved 2011	0000	9760				604,742.00		604,742.00	
d) Assigned									
Other Assignments		9780	7,004,272.93	0.00	7,004,272.93	605,851.54	0.00	605,851.54	-91.4%
Audit Findings and Adjustments	1100	9780				605,851.54		605,851.54	
Audit & Audit findings (one-time)	1400	9780				0.00			
Early Retirement prgm approved 2011	1400	9780				0.00			
Audit Findings and Adjustments	0000	9780	5,840,207.02		5,840,207.02				
Early Retirement	0000	9780	604,742.00		604,742.00				
Audit Findings and Adjustments	1100	9780	559,323.91		559,323.91				
Audit and audit findings (one-time)	1400	9780	0.00						
Early retirement prgm approved 2011	1400	9780	0.00						
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	10,405,252.69	0.00	10,405,252.69	10,405,252.69	0.00	10,405,252.69	0.0%
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 Estimated 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	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
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	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
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			0.00	0.00	0.00				
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	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
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									

Description	Resource Codes	Object Codes	2015-16 Estimated 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)	
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2015-16 Estimated 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	220,962,341.50	0.00	220,962,341.50	247,252,139.50	0.00	247,252,139.50	11.9%
Education Protection Account State Aid - Current Year		8012	43,149,815.00	0.00	43,149,815.00	36,993,508.00	0.00	36,993,508.00	-14.3%
State Aid - Prior Years		8019	1,044,899.93	0.00	1,044,899.93	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	322,530.31	0.00	322,530.31	322,530.31	0.00	322,530.31	0.0%
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	61,278,298.90	0.00	61,278,298.90	61,278,298.90	0.00	61,278,298.90	0.0%
Unsecured Roll Taxes		8042	8,869,656.38	0.00	8,869,656.38	8,869,656.38	0.00	8,869,656.38	0.0%
Prior Years' Taxes		8043	(900,730.05)	0.00	(900,730.05)	(900,730.05)	0.00	(900,730.05)	0.0%
Supplemental Taxes		8044	1,628,966.00	0.00	1,628,966.00	1,628,966.00	0.00	1,628,966.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	19,682,623.77	0.00	19,682,623.77	19,682,623.77	0.00	19,682,623.77	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,312,309.00	0.00	6,312,309.00	8,823,358.00	0.00	8,823,358.00	39.8%
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			364,976,988.93	0.00	364,976,988.93	386,576,629.00	0.00	386,576,629.00	5.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(67,416.00)		(67,416.00)	0.00		0.00	-100.0%
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	(27,565,722.00)	0.00	(27,565,722.00)	(27,803,782.00)	0.00	(27,803,782.00)	0.9%
Property Taxes Transfers		8097	0.00	2,326,800.00	2,326,800.00	0.00	2,326,800.00	2,326,800.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated 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/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			337,343,850.93	2,326,800.00	339,670,650.93	358,772,847.00	2,326,800.00	361,099,647.00	6.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	15,867.00	0.00	15,867.00	15,867.00	0.00	15,867.00	0.0%
Special Education Entitlement		8181	0.00	8,600,368.25	8,600,368.25	0.00	8,299,411.00	8,299,411.00	-3.5%
Special Education Discretionary Grants		8182	0.00	1,363,780.66	1,363,780.66	0.00	1,308,913.00	1,308,913.00	-4.0%
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	5,111.00	0.00	5,111.00	5,111.00	0.00	5,111.00	0.0%
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		19,086,493.62	19,086,493.62		18,178,811.00	18,178,811.00	-4.8%
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		4,402,950.68	4,402,950.68		4,051,234.00	4,051,234.00	-8.0%
NCLB: Title III, Immigrant Education Program	4201	8290		147,418.38	147,418.38		102,109.00	102,109.00	-30.7%

Description	Resource Codes	Object Codes	2015-16 Estimated 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		1,589,808.37	1,589,808.37		1,339,573.00	1,339,573.00	-15.7%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290		7,834,748.67	7,834,748.67		5,671,844.89	5,671,844.89	-27.6%
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	50,690.00	6,121,775.55	6,172,465.55	50,690.00	4,016,886.89	4,067,576.89	-34.1%
TOTAL, FEDERAL REVENUE			71,668.00	49,658,873.74	49,730,541.74	71,668.00	43,468,465.78	43,540,133.78	-12.4%
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		21,040,873.00	21,040,873.00		21,139,765.00	21,139,765.00	0.5%
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	1,219,584.00	0.00	1,219,584.00	1,219,584.00	0.00	1,219,584.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,268,791.00	1,222,368.00	6,491,159.00	5,268,791.00	1,369,177.00	6,637,968.00	2.3%
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		7,779,069.00	7,779,069.00		7,657,554.00	7,657,554.00	-1.6%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		277,234.63	277,234.63		247,230.00	247,230.00	-10.8%

Description	Resource Codes	Object Codes	2015-16 Estimated 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)	
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		1,481,936.00	1,481,936.00		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	19,746,656.00	10,041,560.15	29,788,216.15	9,510,602.00	14,052,431.21	23,563,033.21	-20.9%
TOTAL, OTHER STATE REVENUE			26,235,031.00	44,714,413.78	70,949,444.78	15,998,977.00	44,466,157.21	60,465,134.21	-14.8%

Description	Resource Codes	Object Codes	2015-16 Estimated 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	20,700,766.00	12,075,722.00	32,776,488.00	20,388,810.00	12,075,722.00	32,464,532.00	-1.0%
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	3,614,666.00	0.00	3,614,666.00	3,820,514.00	0.00	3,820,514.00	5.7%
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	1,077,519.00	0.00	1,077,519.00	827,519.00	0.00	827,519.00	-23.2%
Interest		8660	162,585.00	0.00	162,585.00	162,585.00	0.00	162,585.00	0.0%
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	873,938.00	0.00	873,938.00	873,938.00	0.00	873,938.00	0.0%
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									

Description	Resource Codes	Object Codes	2015-16 Estimated 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)	
(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	3,139,766.35	14,549,838.03	17,689,604.38	3,136,375.35	13,545,953.88	16,682,329.23	-5.7%
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	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	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			29,569,240.35	26,625,560.03	56,194,800.38	29,209,741.35	25,621,675.88	54,831,417.23	-2.4%
TOTAL, REVENUES			393,219,790.28	123,325,647.55	516,545,437.83	404,053,233.35	115,883,098.87	519,936,332.22	0.7%

Description	Resource Codes	Object Codes	2015-16 Estimated 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	119,134,299.81	38,064,268.71	157,198,568.52	127,944,722.17	36,802,041.13	164,746,763.30	4.8%
Certificated Pupil Support Salaries		1200	4,593,627.80	6,543,681.93	11,137,309.73	5,359,561.22	7,273,411.03	12,632,972.25	13.4%
Certificated Supervisors' and Administrators' Salaries		1300	19,951,193.84	2,411,305.83	22,362,499.67	18,997,774.11	2,091,272.86	21,089,046.97	-5.7%
Other Certificated Salaries		1900	385,348.62	1,721,355.16	2,106,703.78	293,249.68	576,295.25	869,544.93	-58.7%
TOTAL, CERTIFICATED SALARIES			144,064,470.07	48,740,611.63	192,805,081.70	152,595,307.18	46,743,020.27	199,338,327.45	3.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	287,073.62	12,258,168.58	12,545,242.20	255,116.89	12,831,838.48	13,086,955.37	4.3%
Classified Support Salaries		2200	18,453,014.54	8,260,419.58	26,713,434.12	19,815,608.34	9,606,973.33	29,422,581.67	10.1%
Classified Supervisors' and Administrators' Salaries		2300	19,623,087.51	9,321,864.24	28,944,951.75	10,404,809.48	11,413,033.72	21,817,843.20	-24.6%
Clerical, Technical and Office Salaries		2400	13,785,361.17	2,391,197.91	16,176,559.08	15,222,502.69	2,895,038.74	18,117,541.43	12.0%
Other Classified Salaries		2900	1,007,982.56	225,684.87	1,233,667.43	1,111,373.65	188,100.00	1,299,473.65	5.3%
TOTAL, CLASSIFIED SALARIES			53,156,519.40	32,457,335.18	85,613,854.58	46,809,411.05	36,934,984.27	83,744,395.32	-2.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	14,156,487.07	4,962,366.07	19,118,853.14	17,536,154.78	14,167,506.84	31,703,661.62	65.8%
PERS		3201-3202	5,539,412.15	3,397,299.63	8,936,711.78	6,863,786.14	4,370,522.42	11,234,308.56	25.7%
OASDI/Medicare/Alternative		3301-3302	6,003,004.91	3,085,723.17	9,088,728.08	6,768,704.93	3,535,927.36	10,304,632.29	13.4%
Health and Welfare Benefits		3401-3402	35,601,959.87	16,746,173.77	52,348,133.64	40,433,164.59	17,619,068.21	58,052,232.80	10.9%
Unemployment Insurance		3501-3502	211,718.25	130,809.13	342,527.38	327,457.71	132,277.59	459,735.30	34.2%
Workers' Compensation		3601-3602	11,632,911.59	4,681,710.91	16,314,622.50	12,539,346.66	5,149,516.04	17,688,862.70	8.4%
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	1,548,606.12	772,748.39	2,321,354.51	1,775,715.38	973,391.64	2,749,107.02	18.4%
TOTAL, EMPLOYEE BENEFITS			74,694,099.96	33,776,831.07	108,470,931.03	86,244,330.19	45,948,210.10	132,192,540.29	21.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,031,128.33	1,203,446.59	2,234,574.92	111,000.00	1,421,677.00	1,532,677.00	-31.4%
Books and Other Reference Materials		4200	1,610,581.40	1,851,226.28	3,461,807.68	621,581.60	136,702.54	758,284.14	-78.1%
Materials and Supplies		4300	8,841,168.23	14,313,697.60	23,154,865.83	18,603,106.31	13,456,876.73	32,059,983.04	38.5%

Description	Resource Codes	Object Codes	2015-16 Estimated 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)	
Noncapitalized Equipment		4400	2,866,251.79	2,743,449.17	5,609,700.96	780,335.40	313,073.39	1,093,408.79	-80.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,349,129.75	20,111,819.64	34,460,949.39	20,116,023.31	15,328,329.66	35,444,352.97	2.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	7,228,377.07	7,228,377.07	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	1,546,952.54	2,142,504.10	3,689,456.64	570,912.43	632,084.82	1,202,997.25	-67.4%
Dues and Memberships		5300	413,161.35	132,351.37	545,512.72	176,200.00	7,000.00	183,200.00	-66.4%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,358,984.63	85,000.00	8,443,984.63	7,459,484.00	85,000.00	7,544,484.00	-10.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,595,437.41	1,586,056.40	3,181,493.81	1,003,694.86	1,103,235.50	2,106,930.36	-33.8%
Transfers of Direct Costs		5710	(2,291,816.72)	2,291,816.72	0.00	(1,066,228.48)	1,066,228.48	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(756,662.38)	118,096.62	(638,565.76)	(745,043.98)	(40,000.00)	(785,043.98)	22.9%
Professional/Consulting Services and Operating Expenditures		5800	31,725,612.82	33,566,326.28	65,291,939.10	21,452,717.61	27,899,103.99	49,351,821.60	-24.4%
Communications		5900	827,435.33	117,740.45	945,175.78	775,796.57	15,347.60	791,144.17	-16.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,419,104.98	47,268,269.01	88,687,373.99	29,627,533.01	30,768,000.39	60,395,533.40	-31.9%

Description	Resource Codes	Object Codes	2015-16 Estimated 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	637,866.00	530,000.00	1,167,866.00	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	858,705.03	59,931.77	918,636.80	11,000.00	0.00	11,000.00	-98.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,496,571.03	589,931.77	2,086,502.80	11,000.00	0.00	11,000.00	-99.5%
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	91,569.00	0.00	91,569.00	91,569.00	0.00	91,569.00	0.0%
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/P 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	65,000.00	3,028,319.48	3,093,319.48	65,000.00	2,013,994.00	2,078,994.00	-32.8%

Description	Resource Codes	Object Codes	2015-16 Estimated 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)	
All Other Transfers Out to All Others		7299	545,762.00	0.00	545,762.00	100,000.00	0.00	100,000.00	-81.7%
Debt Service									
Debt Service - Interest		7438	1,393,034.00	0.00	1,393,034.00	1,393,034.00	0.00	1,393,034.00	0.0%
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)			6,687,808.00	3,833,319.48	10,521,127.48	6,242,046.00	2,813,994.00	9,056,040.00	-13.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,694,411.71)	3,694,411.71	0.00	(2,801,723.70)	2,801,723.70	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,671,944.46)	0.00	(1,671,944.46)	(1,539,044.95)	0.00	(1,539,044.95)	-7.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,366,356.17)	3,694,411.71	(1,671,944.46)	(4,340,768.65)	2,801,723.70	(1,539,044.95)	-7.9%
TOTAL, EXPENDITURES			330,501,347.02	190,472,529.49	520,973,876.51	337,304,882.09	181,338,262.39	518,643,144.48	-0.4%

Description	Resource Codes	Object Codes	2015-16 Estimated 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	2,297,370.25	0.00	2,297,370.25	564,067.00	0.00	564,067.00	-75.4%
(a) TOTAL, INTERFUND TRANSFERS IN			2,297,370.25	0.00	2,297,370.25	564,067.00	0.00	564,067.00	-75.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	131,830.00	0.00	131,830.00	894,489.55	0.00	894,489.55	578.5%
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	886,207.00	0.00	886,207.00	725,000.00	0.00	725,000.00	-18.2%
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			1,018,037.00	0.00	1,018,037.00	1,619,489.55	0.00	1,619,489.55	59.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2015-16 Estimated 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)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(64,286,721.12)	64,286,721.12	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			(64,286,721.12)	64,286,721.12	0.00	(65,564,294.36)	65,564,294.36	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(63,007,387.87)	64,286,721.12	1,279,333.25	(66,619,716.91)	65,564,294.36	(1,055,422.55)	-182.5%

Form 11-Adult Education Fund

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	67,416.00	0.00	-100.0%
2) Federal Revenue		8100-8299	222,309.00	164,400.00	-26.0%
3) Other State Revenue		8300-8599	1,469,967.12	209,816.05	-85.7%
4) Other Local Revenue		8600-8799	677,394.32	1,815,284.00	168.0%
5) TOTAL REVENUES			2,437,086.44	2,189,500.05	-10.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,332,009.86	1,277,756.49	-4.1%
2) Classified Salaries		2000-2999	286,917.38	176,795.92	-38.4%
3) Employee Benefits		3000-3999	424,464.47	563,149.43	32.7%
4) Books and Supplies		4000-4999	494,235.32	26,684.79	-94.6%
5) Services and Other Operating Expenditures		5000-5999	90,578.59	55,604.47	-38.6%
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	76,614.80	89,508.95	16.8%
9) TOTAL EXPENDITURES			2,733,140.72	2,189,500.05	-19.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(296,054.28)	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 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(296,054.28)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	586,354.28	290,300.00	-50.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			586,354.28	290,300.00	-50.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			586,354.28	290,300.00	-50.5%
2) Ending Balance, June 30 (E + F1e)			290,300.00	290,300.00	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			290,300.00	290,300.00	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 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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	0.00		
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			0.00		
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			
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 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	67,416.00	0.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			67,416.00	0.00	-100.0%
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	37,383.12	209,816.05	461.3%
TOTAL, OTHER STATE REVENUE			1,469,967.12	209,816.05	-85.7%

Description	Resource Codes	Object Codes	2015-16 Estimated 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	1,724.32	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	675,670.00	1,815,284.00	168.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			677,394.32	1,815,284.00	168.0%
TOTAL, REVENUES			2,437,086.44	2,189,500.05	-10.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,114,244.47	993,438.25	-10.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	202,570.23	255,475.54	26.1%
Other Certificated Salaries		1900	15,195.16	28,842.70	89.8%
TOTAL, CERTIFICATED SALARIES			1,332,009.86	1,277,756.49	-4.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	119,226.99	83,926.72	-29.6%
Classified Support Salaries		2200	5,000.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	18,699.96	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	143,990.43	92,869.20	-35.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			286,917.38	176,795.92	-38.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	118,542.92	203,727.34	71.9%
PERS		3201-3202	15,230.18	9,248.42	-39.3%
OASDI/Medicare/Alternative		3301-3302	43,751.05	23,198.28	-47.0%
Health and Welfare Benefits		3401-3402	156,674.80	220,834.25	41.0%
Unemployment Insurance		3501-3502	1,098.76	5,893.09	436.3%
Workers' Compensation		3601-3602	83,952.34	95,039.09	13.2%
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	5,214.42	5,208.96	-0.1%
TOTAL, EMPLOYEE BENEFITS			424,464.47	563,149.43	32.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	7,000.00	0.00	-100.0%
Materials and Supplies		4300	485,126.48	26,684.79	-94.5%
Noncapitalized Equipment		4400	2,108.64	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			494,235.32	26,684.79	-94.6%

Description	Resource Codes	Object Codes	2015-16 Estimated 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	19,813.00	604.47	-96.9%
Dues and Memberships		5300	1,160.00	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	23,472.00	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	100,333.61	55,000.00	-45.2%
Communications		5900	100.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			90,578.59	55,604.47	-38.6%
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					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal					
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 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	76,614.80	89,508.95	16.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			76,614.80	89,508.95	16.8%
TOTAL EXPENDITURES			2,733,140.72	2,189,500.05	-19.9%

Description	Resource Codes	Object Codes	2015-16 Estimated 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 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,895,386.00	1,132,468.00	-60.9%
3) Other State Revenue		8300-8599	9,760,110.00	9,991,106.00	2.4%
4) Other Local Revenue		8600-8799	536,890.11	114,736.11	-78.6%
5) TOTAL, REVENUES			13,192,386.11	11,238,310.11	-14.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,573,135.40	3,268,478.04	-8.5%
2) Classified Salaries		2000-2999	3,075,172.41	3,222,220.55	4.8%
3) Employee Benefits		3000-3999	3,473,345.50	3,762,235.07	8.3%
4) Books and Supplies		4000-4999	489,993.36	55,506.00	-88.7%
5) Services and Other Operating Expenditures		5000-5999	2,010,492.00	1,248,000.00	-37.9%
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	655,215.00	519,136.00	-20.8%
9) TOTAL, EXPENDITURES			13,277,353.67	12,075,575.66	-9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(84,967.56)	(837,265.55)	885.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	131,830.00	894,489.55	578.5%
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			74,606.00	837,265.55	1022.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,361.56)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	10,361.56	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			10,361.56	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			10,361.56	0.00	-100.0%
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	0.00	0.00	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 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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	0.00		
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			0.00		
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			
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 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated 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	2,895,386.00	1,132,468.00	-60.9%
TOTAL, FEDERAL REVENUE			2,895,386.00	1,132,468.00	-60.9%
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	9,752,610.00	9,875,364.00	1.3%
All Other State Revenue	All Other	8590	7,500.00	115,742.00	1443.2%
TOTAL, OTHER STATE REVENUE			9,760,110.00	9,991,106.00	2.4%
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	5,048.82	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	135,264.07	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	396,577.22	114,736.11	-71.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			536,890.11	114,736.11	-78.6%
TOTAL, REVENUES			13,192,386.11	11,238,310.11	-14.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,835,572.99	2,685,053.38	-5.3%
Certificated Pupil Support Salaries		1200	8,147.11	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	729,415.30	583,424.66	-20.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,573,135.40	3,268,478.04	-8.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,529,560.19	2,649,550.85	4.7%
Classified Support Salaries		2200	1,500.00	1,500.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	200,670.72	209,818.94	4.6%
Clerical, Technical and Office Salaries		2400	343,441.50	361,350.76	5.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,075,172.41	3,222,220.55	4.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	325,631.85	449,727.33	38.1%
PERS		3201-3202	424,502.33	491,589.86	15.8%
OASDI/Medicare/Alternative		3301-3302	380,011.02	339,619.48	-10.6%
Health and Welfare Benefits		3401-3402	1,827,742.85	1,980,580.95	8.4%
Unemployment Insurance		3501-3502	13,171.55	10,400.32	-21.0%
Workers' Compensation		3601-3602	419,895.06	411,637.35	-2.0%
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	82,390.84	78,679.78	-4.5%
TOTAL, EMPLOYEE BENEFITS			3,473,345.50	3,762,235.07	8.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	2,000.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	470,393.36	55,506.00	-88.2%
Noncapitalized Equipment		4400	17,600.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			489,993.36	55,506.00	-88.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	114,365.01	0.00	-100.0%
Travel and Conferences		5200	11,800.00	4,000.00	-66.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	251,200.00	353,000.00	40.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,300.00	20,000.00	-26.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	975,703.00	839,000.00	-14.0%
Professional/Consulting Services and Operating Expenditures		5800	629,523.99	32,000.00	-94.9%
Communications		5900	600.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,010,492.00	1,248,000.00	-37.9%
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	655,215.00	519,136.00	-20.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			655,215.00	519,136.00	-20.8%
TOTAL, EXPENDITURES			13,277,353.67	12,075,575.66	-9.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	131,830.00	894,489.55	578.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			131,830.00	894,489.55	578.5%
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)			74,606.00	837,265.55	1022.2%

Form 13-Cafeteria Special Revenue Fund

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,925,738.11	17,596,003.00	4.0%
3) Other State Revenue		8300-8599	958,416.00	1,023,822.00	6.8%
4) Other Local Revenue		8600-8799	842,951.35	614,593.00	-27.1%
5) TOTAL, REVENUES			18,727,105.46	19,234,418.00	2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,730,265.24	6,457,086.11	12.7%
3) Employee Benefits		3000-3999	2,948,133.84	3,044,738.69	3.3%
4) Books and Supplies		4000-4999	9,531,442.40	9,126,681.22	-4.2%
5) Services and Other Operating Expenditures		5000-5999	177,382.67	193,668.98	9.2%
6) Capital Outlay		6000-6999	82,965.00	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	940,114.66	930,400.00	-1.0%
9) TOTAL, EXPENDITURES			19,410,303.81	19,752,575.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(683,198.35)	(518,157.00)	-24.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	886,207.00	725,000.00	-18.2%
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			679,364.00	518,157.00	-23.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,834.35)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,834.35	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,834.35	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,834.35	0.00	-100.0%
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	0.00	0.00	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 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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	0.00		
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			0.00		
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			
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 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	16,544,681.28	17,416,003.00	5.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	381,056.83	180,000.00	-52.8%
TOTAL, FEDERAL REVENUE			16,925,738.11	17,596,003.00	4.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	958,416.00	1,023,822.00	6.8%
TOTAL, OTHER STATE REVENUE			958,416.00	1,023,822.00	6.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	618,482.00	491,358.00	-20.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,373.00	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	222,096.35	123,235.00	-44.5%
TOTAL, OTHER LOCAL REVENUE			842,951.35	614,593.00	-27.1%
TOTAL, REVENUES			18,727,105.46	19,234,418.00	2.7%

Description	Resource Codes	Object Codes	2015-16 Estimated 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	4,225,516.83	4,835,511.56	14.4%
Classified Supervisors' and Administrators' Salaries		2300	1,120,760.60	1,177,600.15	5.1%
Clerical, Technical and Office Salaries		2400	349,187.81	403,974.40	15.7%
Other Classified Salaries		2900	34,800.00	40,000.00	14.9%
TOTAL, CLASSIFIED SALARIES			5,730,265.24	6,457,086.11	12.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	91,717.80	New
PERS		3201-3202	547,425.32	672,420.34	22.8%
OASDI/Medicare/Alternative		3301-3302	416,190.66	451,119.80	8.4%
Health and Welfare Benefits		3401-3402	1,385,292.31	1,109,551.70	-19.9%
Unemployment Insurance		3501-3502	11,680.51	16,765.64	43.5%
Workers' Compensation		3601-3602	347,398.98	414,817.88	19.4%
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	240,146.06	288,345.53	20.1%
TOTAL, EMPLOYEE BENEFITS			2,948,133.84	3,044,738.69	3.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,074,131.20	1,573,186.11	46.5%
Noncapitalized Equipment		4400	153,000.00	100,000.00	-34.6%
Food		4700	8,304,311.20	7,453,495.11	-10.2%
TOTAL, BOOKS AND SUPPLIES			9,531,442.40	9,126,681.22	-4.2%

Description	Resource Codes	Object Codes	2015-16 Estimated 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	39,086.00	40,000.00	2.3%
Dues and Memberships		5300	500.00	500.00	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	181,800.00	131,000.00	-27.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(284,792.83)	(54,881.02)	-80.7%
Professional/Consulting Services and Operating Expenditures		5800	240,789.50	77,000.00	-68.0%
Communications		5900	0.00	50.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			177,382.67	193,668.98	9.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	82,965.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			82,965.00	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	940,114.66	930,400.00	-1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			940,114.66	930,400.00	-1.0%
TOTAL, EXPENDITURES			19,410,303.81	19,752,575.00	1.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	886,207.00	725,000.00	-18.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			886,207.00	725,000.00	-18.2%
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)			679,364.00	518,157.00	-23.7%

Form 14-Deferred Maintenance Fund

Description	Resource Codes	Object Codes	2015-16 Estimated 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	2,980.48	0.00	-100.0%
5) TOTAL, REVENUES			2,980.48	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	1,391,569.14	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			1,391,569.14	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,388,588.66)	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 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,388,588.66)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,883,406.84	494,818.18	-73.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,883,406.84	494,818.18	-73.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,883,406.84	494,818.18	-73.7%
2) Ending Balance, June 30 (E + F1e)			494,818.18	494,818.18	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	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	494,818.18	494,818.18	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 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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	0.00		
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			0.00		
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			
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 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated 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	2,980.48	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			2,980.48	0.00	-100.0%
TOTAL, REVENUES			2,980.48	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated 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 Estimated 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	1,391,569.14	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,391,569.14	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			1,391,569.14	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated 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 Estimated 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	1.00	New
4) Other Local Revenue		8600-8799	621,530.97	0.00	-100.0%
5) TOTAL, REVENUES			621,530.97	1.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,893,313.33	2,928,632.30	1.2%
3) Employee Benefits		3000-3999	1,361,365.60	1,201,064.06	-11.8%
4) Books and Supplies		4000-4999	154,338.29	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	16,586,470.56	4,000,000.00	-75.9%
6) Capital Outlay		6000-6999	83,859,460.13	120,776,143.59	44.0%
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			104,854,947.91	128,905,839.95	22.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(104,233,416.94)	(128,905,838.95)	23.7%
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 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75,737,276.46	(128,905,838.95)	-270.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			75,830,750.84	151,568,027.30	99.9%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,830,750.84	151,568,027.30	99.9%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,830,750.84	151,568,027.30	99.9%
2) Ending Balance, June 30 (E + F1e)			151,568,027.30	22,662,188.35	-85.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
Prepaid Expenditures			0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
b) Restricted			146,755,235.13	17,849,396.18	-87.8%
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
Other Commitments			0.00	0.00	0.0%
d) Assigned					
Other Assignments			4,812,792.17	4,812,792.17	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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	0.00		
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			0.00		
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 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated 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	0.00	1.00	New
TOTAL, OTHER STATE REVENUE			0.00	1.00	New
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	494,658.55	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	126,872.42	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			621,530.97	0.00	-100.0%
TOTAL, REVENUES			621,530.97	1.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	55,000.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	2,358,736.91	2,570,576.38	9.0%
Clerical, Technical and Office Salaries		2400	479,576.42	270,645.76	-43.6%
Other Classified Salaries		2900	0.00	87,410.16	New
TOTAL, CLASSIFIED SALARIES			2,893,313.33	2,928,632.30	1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,920.48	20,454.95	315.7%
PERS		3201-3202	343,836.89	338,030.18	-1.7%
OASDI/Medicare/Alternative		3301-3302	244,244.47	218,042.00	-10.7%
Health and Welfare Benefits		3401-3402	529,073.82	423,199.04	-20.0%
Unemployment Insurance		3501-3502	4,159.81	3,669.45	-11.8%
Workers' Compensation		3601-3602	193,220.68	182,724.80	-5.4%
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	41,909.45	14,943.64	-64.3%
TOTAL, EMPLOYEE BENEFITS			1,361,365.60	1,201,064.06	-11.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	77,458.29	0.00	-100.0%
Noncapitalized Equipment		4400	76,880.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			154,338.29	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	32,000.00	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	8,256,304.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	300.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	8,297,866.56	4,000,000.00	-51.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,586,470.56	4,000,000.00	-75.9%
CAPITAL OUTLAY					
Land		6100	1,317,588.00	0.00	-100.0%
Land Improvements		6170	636,115.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	77,774,858.30	120,776,143.59	55.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	3,399,907.83	0.00	-100.0%
Equipment Replacement		6500	730,991.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			83,859,460.13	120,776,143.59	44.0%
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					
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			104,854,947.91	128,905,839.95	22.9%

Description	Resource Codes	Object Codes	2015-16 Estimated 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 Estimated 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 Estimated 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	2,435,567.11	5,002,844.00	105.4%
5) TOTAL, REVENUES			2,435,567.11	5,002,844.00	105.4%
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	568,142.88	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	659,642.87	91,500.00	-86.1%
6) Capital Outlay		6000-6999	709,200.00	708,500.00	-0.1%
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			1,936,985.75	800,000.00	-58.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			498,581.36	4,202,844.00	743.0%
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 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			498,581.36	4,202,844.00	743.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,381,165.58	3,879,746.94	14.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,381,165.58	3,879,746.94	14.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,381,165.58	3,879,746.94	14.7%
2) Ending Balance, June 30 (E + F1e)			3,879,746.94	8,082,590.94	108.3%
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			35,549.93	35,549.93	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	3,844,197.01	8,047,041.01	109.3%
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 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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	0.00		
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			0.00		
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 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated 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%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		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	9,000.00	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	2,423,953.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue					
		8699	2,614.11	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,435,567.11	5,002,844.00	105.4%
TOTAL, REVENUES			2,435,567.11	5,002,844.00	105.4%

Description	Resource Codes	Object Codes	2015-16 Estimated 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	568,142.88	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			568,142.88	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated 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	340,885.72	0.00	-100.0%
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	318,757.15	91,500.00	-71.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			659,642.87	91,500.00	-86.1%
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	709,200.00	708,500.00	-0.1%
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			709,200.00	708,500.00	-0.1%
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			1,936,985.75	800,000.00	-58.7%

Description	Resource Codes	Object Codes	2015-16 Estimated 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%

0089 - BOE Enactment No. 16-1273 - 6/29/16

Form 35-County School Facilities Fund

Description	Resource Codes	Object Codes	2015-16 Estimated 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	39,220.97	0.00	-100.0%
5) TOTAL, REVENUES			2,667,470.97	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,060.43	0.00	-100.0%
3) Employee Benefits		3000-3999	190.14	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,267,715.36	0.00	-100.0%
6) Capital Outlay		6000-6999	1,842,052.00	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			5,111,017.93	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,443,546.96)	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	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 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,443,546.96)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,662,513.54	7,218,966.58	-25.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,662,513.54	7,218,966.58	-25.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,662,513.54	7,218,966.58	-25.3%
2) Ending Balance, June 30 (E + F1e)			7,218,966.58	7,218,966.58	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			7,128,144.82	7,128,144.82	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	90,821.76	90,821.76	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 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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	0.00		
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			0.00		
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 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated 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	26,683.87	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			39,220.97	0.00	-100.0%
TOTAL, REVENUES			2,667,470.97	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,060.43	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			1,060.43	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	41.90	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	81.05	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	66.00	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			190.14	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 Estimated 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	3,267,485.36	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	230.00	0.00	-100.0%
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			3,267,715.36	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	1,491,052.00	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	351,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,842,052.00	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			5,111,017.93	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated 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 Estimated 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

Description	Resource Codes	Object Codes	2015-16 Estimated 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	81,241.26	0.00	-100.0%
5) TOTAL, REVENUES			81,241.26	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	14,252.00	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			14,252.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			66,989.26	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%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(115,433.99)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,660,491.32	1,545,057.33	-7.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,660,491.32	1,545,057.33	-7.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,660,491.32	1,545,057.33	-7.0%
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	1,321,778.04	1,321,778.04	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	223,279.29	223,279.29	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 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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	0.00		
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			0.00		
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 (G9 + H2) - (I6 + J2)			0.00		

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Estimated 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	4,586.26	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			81,241.26	0.00	-100.0%
TOTAL, REVENUES			81,241.26	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated 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	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 Estimated 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	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	14,252.00	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			14,252.00	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			14,252.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated 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 Estimated 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

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,515,993.76	3,515,993.76	0.0%
3) Other State Revenue		8300-8599	659,000.00	659,000.00	0.0%
4) Other Local Revenue		8600-8799	72,391,929.00	82,817,968.09	14.4%
5) TOTAL, REVENUES			76,566,922.76	86,992,961.85	13.6%
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	89,629,944.11	83,924,646.91	-6.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			89,629,944.11	83,924,646.91	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,063,021.35)	3,068,314.94	-123.5%
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%

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,521,976.61	3,068,314.94	-44.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	78,669,975.86	84,191,952.47	7.0%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			78,669,975.86	84,191,952.47	7.0%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			78,669,975.86	84,191,952.47	7.0%
2) Ending Balance, June 30 (E + F1e)			84,191,952.47	87,260,267.41	3.6%
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			84,191,952.47	87,260,267.41	3.6%
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 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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	0.00		
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			0.00		
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 (G9 + H2) - (I6 + J2)			0.00		

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	3,515,993.76	3,515,993.76	0.0%
TOTAL, FEDERAL REVENUE			3,515,993.76	3,515,993.76	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	659,000.00	659,000.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			659,000.00	659,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	60,370,902.80	70,816,353.15	17.3%
Unsecured Roll		8612	4,900,000.00	4,900,000.00	0.0%
Prior Years' Taxes		8613	1,100,000.00	1,100,000.00	0.0%
Supplemental Taxes		8614	2,800,000.00	2,800,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	176,811.26	157,400.00	-11.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	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			72,391,929.00	82,817,968.09	14.4%
TOTAL, REVENUES			76,566,922.76	86,992,961.85	13.6%

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Estimated 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	47,500,729.17	50,965,431.97	7.3%
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)			89,629,944.11	83,924,646.91	-6.4%
TOTAL, EXPENDITURES			89,629,944.11	83,924,646.91	-6.4%

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Estimated 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 Estimated 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	22,681,801.90	22,678,764.33	0.0%
5) TOTAL, REVENUES			22,681,801.90	22,678,764.33	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	877,190.39	1,147,414.88	30.8%
3) Employee Benefits		3000-3999	323,429.73	449,805.45	39.1%
4) Books and Supplies		4000-4999	182,293.26	191,093.00	4.8%
5) Services and Other Operating Expenses		5000-5999	18,342,706.74	20,590,451.00	12.3%
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			19,725,620.12	22,378,764.33	13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,956,181.78	300,000.00	-89.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,850,880.00	300,000.00	-83.8%
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			(1,850,880.00)	(300,000.00)	-83.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,105,301.78	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,670,456.18	14,775,757.96	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,670,456.18	14,775,757.96	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,670,456.18	14,775,757.96	8.1%
2) Ending Net Position, June 30 (E + F1e)			14,775,757.96	14,775,757.96	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	14,775,757.96	14,775,757.96	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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	0.00		
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) 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			0.00		
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 Estimated Actuals	2016-17 Budget	Percent Difference
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			
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			0.00		
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 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	21,968.00	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	20,759,583.90	22,678,764.33	9.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,900,250.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,681,801.90	22,678,764.33	0.0%
TOTAL, REVENUES			22,681,801.90	22,678,764.33	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated 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	180,215.37	242,075.63	34.3%
Classified Supervisors' and Administrators' Salaries		2300	646,532.69	800,445.86	23.8%
Clerical, Technical and Office Salaries		2400	50,442.33	104,893.39	107.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			877,190.39	1,147,414.88	30.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	13,320.00	New
PERS		3201-3202	91,276.68	126,614.02	38.7%
OASDI/Medicare/Alternative		3301-3302	58,919.54	77,941.73	32.3%
Health and Welfare Benefits		3401-3402	116,190.18	149,109.42	28.3%
Unemployment Insurance		3501-3502	824.09	2,664.75	223.4%
Workers' Compensation		3601-3602	48,136.90	71,275.93	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	8,082.34	8,879.60	9.9%
TOTAL, EMPLOYEE BENEFITS			323,429.73	449,805.45	39.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	100,609.39	109,409.00	8.7%
Noncapitalized Equipment		4400	81,683.87	81,684.00	0.0%
TOTAL, BOOKS AND SUPPLIES			182,293.26	191,093.00	4.8%

Description	Resource Codes	Object Codes	2015-16 Estimated 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	6,365.00	6,065.00	-4.7%
Dues and Memberships		5300	500.00	500.00	0.0%
Insurance		5400-5450	2,729,214.27	3,100,000.00	13.6%
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	1,425.61	925.00	-35.1%
Professional/Consulting Services and Operating Expenditures		5800	15,605,101.86	17,482,861.00	12.0%
Communications		5900	100.00	100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			18,342,706.74	20,590,451.00	12.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			19,725,620.12	22,378,764.33	13.5%

Description	Resource Codes	Object Codes	2015-16 Estimated 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	1,850,880.00	300,000.00	-83.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,850,880.00	300,000.00	-83.8%
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)			(1,850,880.00)	(300,000.00)	-83.8%

Form A1-Average Daily Attendance

Description	2015-16 Estimated 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)	35,525.21	355,525.21	35,525.21	35,909.72	35,909.72	35,909.72
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)	35,525.21	355,525.21	35,525.21	35,909.72	35,909.72	35,909.72
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)	35,525.21	355,525.21	35,525.21	35,909.72	35,909.72	35,909.72
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Form MYP1
Multi-Year Projections

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	361,099,647.00	4.14%	376,042,903.47	0.44%	377,689,778.00
2. Federal Revenues	8100-8299	43,540,133.78	0.87%	43,917,479.00	2.42%	44,978,548.00
3. Other State Revenues	8300-8599	60,465,134.21	-15.39%	51,156,788.38	2.17%	52,267,277.54
4. Other Local Revenues	8600-8799	54,831,417.23	0.77%	55,254,490.69	1.53%	56,100,776.71
5. Other Financing Sources						
a. Transfers In	8900-8929	564,067.00	0.00%	564,067.00	0.00%	564,067.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	(100.00)
6. Total (Sum lines A1 thru A5c)		520,500,399.22	1.24%	526,935,728.54	0.89%	531,600,347.25
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				199,338,327.45		202,328,402.06
b. Step & Column Adjustment				2,990,074.61		3,034,925.55
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	199,338,327.45	1.50%	202,328,402.06	1.50%	205,363,327.61
2. Classified Salaries						
a. Base Salaries				83,744,395.32		85,000,561.49
b. Step & Column Adjustment				1,256,166.17		1,275,008.28
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	83,744,395.32	1.50%	85,000,561.49	1.50%	86,275,569.77
3. Employee Benefits	3000-3999	132,192,540.29	7.08%	141,554,726.00	5.49%	149,326,907.00
4. Books and Supplies	4000-4999	35,444,352.97	-6.74%	33,056,910.56	-8.87%	30,126,062.00
5. Services and Other Operating Expenditures	5000-5999	60,395,533.40	-3.42%	58,329,301.00	-5.26%	55,260,589.00
6. Capital Outlay	6000-6999	11,000.00	2.52%	11,277.20	2.62%	11,572.66
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	9,056,040.00	0.00%	9,056,040.00	0.00%	9,056,040.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,539,044.95)	21.33%	(1,867,336.36)	-4.64%	(1,780,716.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,619,489.55	0.00%	1,619,489.55	0.00%	1,619,489.55
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		520,262,634.03	1.70%	529,089,371.50	1.17%	535,258,841.59
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		237,765.19		(2,153,642.96)		(3,658,494.34)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		27,979,234.97		28,217,000.16		26,063,357.20
2. Ending Fund Balance (Sum lines C and D1)		28,217,000.16		26,063,357.20		22,404,862.86
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740	10,528,840.19		7,951,830.65		5,463,987.11
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	6,527,055.74		0.00		0.00
d. Assigned	9780	605,851.54		7,379,739.12		6,085,698.75
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,405,252.69		10,581,787.43		10,705,177.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		28,217,000.16		26,063,357.20		22,404,862.86

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,405,252.69		10,581,787.43		10,705,177.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		10,405,252.69		10,581,787.43		10,705,177.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.00%		2.00%		2.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Line A4; enter projections)						
		35,909.72		35,909.72		35,909.72
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		520,262,634.03		529,089,371.50		535,258,841.59
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		520,262,634.03		529,089,371.50		535,258,841.59
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		10,405,252.68		10,581,787.43		10,705,176.83
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		10,405,252.68		10,581,787.43		10,705,176.83
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,326,800.00	1.11%	2,352,627.00	2.42%	2,409,561.00
2. Federal Revenues	8100-8299	43,468,465.78	0.87%	43,845,811.00	2.42%	44,906,880.00
3. Other State Revenues	8300-8599	44,466,157.21	-1.85%	43,643,776.00	2.42%	44,699,955.00
4. Other Local Revenues	8600-8799	25,621,675.88	1.27%	25,946,837.00	2.43%	26,577,287.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	65,564,294.36	4.42%	68,460,742.00	2.42%	70,115,101.00
6. Total (Sum lines A1 thru A5c)		181,447,393.23	1.54%	184,249,793.00	2.42%	188,708,784.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				46,743,020.27		47,444,165.27
b. Step & Column Adjustment				701,145.00		711,662.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,743,020.27	1.50%	47,444,165.27	1.50%	48,155,827.27
2. Classified Salaries						
a. Base Salaries				36,934,984.27		37,489,009.27
b. Step & Column Adjustment				554,025.00		562,335.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,934,984.27	1.50%	37,489,009.27	1.50%	38,051,344.27
3. Employee Benefits	3000-3999	45,948,210.10	6.35%	48,866,419.00	5.11%	51,362,140.00
4. Books and Supplies	4000-4999	15,328,329.66	2.52%	15,714,603.00	2.62%	16,126,326.00
5. Services and Other Operating Expenditures	5000-5999	30,768,000.39	2.52%	31,543,354.00	0.08%	31,569,790.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,813,994.00	0.00%	2,813,994.00	0.00%	2,813,994.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,801,723.70	5.48%	2,955,258.00	5.48%	3,117,206.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		181,338,262.39	3.03%	186,826,802.54	2.34%	191,196,627.54
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		109,130.84		(2,577,009.54)		(2,487,843.54)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,419,709.35		10,528,840.19		7,951,830.65
2. Ending Fund Balance (Sum lines C and D1)		10,528,840.19		7,951,830.65		5,463,987.11
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	10,528,840.19		7,951,830.65		5,463,987.11
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,528,840.19		7,951,830.65		5,463,987.11

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The salary increase for 17-18 and 18-19 includes a step and column adjustment of 1.50%. H&W is projected at 2% for 2016-17, 2017-18 and 2018-19. STRS is projected at 12.58% for 2016-17, 14.43% in 2017-18, and 16.20% in 2018-19. PERS is projected at 13.89% in 2016-17, 15.50% in 2017-18, and 17.10% in 2018-19. CPI is assumed at 2.22% in 2016-17, 2.52% in 2017-18, and 2.62% in 2018-19.						
Contributions from unrestricted General Fund include: Special Ed at \$51.9M in 2016-17, \$52.5M in 2017-18, and \$53.8M in 2018-19, RRMA at \$13.5M in 2016-17, \$13.7M in 2017-18, and \$14M in 2018-19, and \$98,773 to ROTC for all three years.						

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources						
2. Federal Revenues	8010-8099	361,099,647.00	4.14%	376,042,903.47	0.44%	377,689,778.00
3. Other State Revenues	8100-8299	43,540,133.78	0.87%	43,917,479.00	2.42%	44,978,548.00
4. Other Local Revenues	8300-8599	60,465,134.21	-15.39%	51,156,788.38	2.17%	52,267,277.54
5. Other Financing Sources	8600-8799	54,831,417.23	0.77%	55,254,490.69	1.53%	56,100,776.71
a. Transfers In	8900-8929	564,067.00	0.00%	564,067.00	0.00%	564,067.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	(100.00)
6. Total (Sum lines A1 thru A5c)		520,500,399.22	1.24%	526,935,728.54	0.89%	531,600,347.25
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				199,338,327.45		202,328,402.06
b. Step & Column Adjustment				2,990,074.61		3,034,925.55
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	199,338,327.45	1.50%	202,328,402.06	1.50%	205,363,327.61
2. Classified Salaries						
a. Base Salaries				83,744,395.32		85,000,561.49
b. Step & Column Adjustment				1,256,166.17		1,275,008.28
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	83,744,395.32	1.50%	85,000,561.49	1.50%	86,275,569.77
3. Employee Benefits	3000-3999	132,192,540.29	7.08%	141,554,726.00	5.49%	149,326,907.00
4. Books and Supplies	4000-4999	35,444,352.97	-6.74%	33,056,910.56	-8.87%	30,126,062.00
5. Services and Other Operating Expenditures	5000-5999	60,395,533.40	-3.42%	58,329,301.00	-5.26%	55,260,589.00
6. Capital Outlay	6000-6999	11,000.00	2.52%	11,277.20	2.62%	11,572.66
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	9,056,040.00	0.00%	9,056,040.00	0.00%	9,056,040.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,539,044.95)	21.33%	(1,867,336.36)	-4.64%	(1,780,716.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,619,489.55	0.00%	1,619,489.55	0.00%	1,619,489.55
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		520,262,634.03	1.70%	529,089,371.50	1.17%	535,258,841.59
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		237,765.19		(2,153,642.96)		(3,658,494.34)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		27,979,234.97		28,217,000.16		26,063,357.20
2. Ending Fund Balance (Sum lines C and D1)		28,217,000.16		26,063,357.20		22,404,862.86
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740	10,528,840.19		7,951,830.65		5,463,987.11
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	6,527,055.74		0.00		0.00
d. Assigned	9780	605,851.54		7,379,739.12		6,085,698.75
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,405,252.69		10,581,787.43		10,705,177.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		28,217,000.16		26,063,357.20		22,404,862.86

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,405,252.69		10,581,787.43		10,705,177.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		10,405,252.69		10,581,787.43		10,705,177.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.00%		2.00%		2.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Line A4; enter projections)						
		35,909.72		35,909.72		35,909.72
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		520,262,634.03		529,089,371.50		535,258,841.59
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		520,262,634.03		529,089,371.50		535,258,841.59
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		10,405,252.68		10,581,787.43		10,705,176.83
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		10,405,252.68		10,581,787.43		10,705,176.83
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Form 01-CS
Criteria & Standards

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third Prior Year, enter Revenue Limit ADA data in the Original Budget Funded ADA column. For the Second and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Second and First Prior Years. All other data are extracted.

*Please note for FY 2013-14 estimated/unaudited actuals and 2014-15 original budget: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

Fiscal Year	Original Budget Funded ADA (Form RL, Line 5c) (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2013-14)	34,657.75	35,145.00	N/A	Met
Second Prior Year (2014-15)				
District Regular	34,957.20	35,388.10		
Charter School				
Total ADA	34,957.20	35,388.10	N/A	Met
First Prior Year (2015-16)				
District Regular	35,374.82	35,525.21		
Charter School		0.00		
Total ADA	35,374.82	35,525.21	N/A	Met
Budget Year (2016-17)				
District Regular	35,909.72			
Charter School	0.00			
Total ADA	35,909.72			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for the Budget, First and Second Prior Years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2013-14)	35,145	36,869	N/A	Met
Second Prior Year (2014-15)				
District Regular	36,869	37,106		
Charter School				
Total Enrollment	36,869	37,106	N/A	Met
First Prior Year (2015-16)				
District Regular	37,106	37,127		
Charter School				
Total Enrollment	37,106	37,127	N/A	Met
Budget Year (2016-17)				
District Regular	37,122			
Charter School				
Total Enrollment	37,122			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

*Please note for Fiscal Year 2013-14 estimated/unaudited actuals: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	45,040	36,869	122.2%
Second Prior Year (2014-15)			
District Regular	35,388	37,106	
Charter School			
Total ADA/Enrollment	35,388	37,106	95.4%
First Prior Year (2015-16)			
District Regular	35,525	37,127	
Charter School	0		
Total ADA/Enrollment	35,525	37,127	95.7%
Historical Average Ratio:			104.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			104.9%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2016-17)				
District Regular	35,910	37,122		
Charter School	0			
Total ADA/Enrollment	35,910	37,122	96.7%	Met
1st Subsequent Year (2017-18)				
District Regular	35,910	37,122		
Charter School				
Total ADA/Enrollment	35,910	37,122	96.7%	Met
2nd Subsequent Year (2018-19)				
District Regular	35,910	37,122		
Charter School				
Total ADA/Enrollment	35,910	37,122	96.7%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

Please note: The P-2 estimated ADA for 13-14 of 45,040 contains charter school. This amount cannot be change.

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter LCFF Target amounts for the budget and two subsequent fiscal years.
Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated.
Enter data for Steps 2a through 2d. All other data is calculated.

Projected LCFF Revenue

Has the District reached its LCFF target funding level? If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)	
LCFF Target (Reference Only)	374,939,599.00	378,942,395.00	384,162,942.00	
	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	35,525.21	35,909.72	35,909.72	35,909.72
b. Prior Year ADA (Funded)		35,525.21	35,909.72	35,909.72
c. Difference (Step 1a minus Step 1b)		384.51	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		1.08%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)		54.84	73.96	41.22
d. Economic Recovery Target Funding (current year increment)		0.00	0.00	0.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		54.84	73.96	41.22
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		1.08%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		.08% to 2.08%	-1.00% to 1.00%	-1.00% to 1.00%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	99,819,932.50	102,330,981.50	102,330,981.50	102,330,981.50
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	363,932,089.00	386,576,629.00	401,494,058.00	404,083,999.00
District's Projected Change in LCFF Revenue:		6.22%	3.86%	0.65%
LCFF Revenue Standard:		.08% to 2.08%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Increase due to projected ADA increase of 384.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
Third Prior Year (2013-14)	211,416,672.60	259,579,098.74	81.4%	
Second Prior Year (2014-15)	231,350,281.30	274,453,081.85	84.3%	
First Prior Year (2015-16)	271,915,089.43	330,501,347.02	82.3%	
	Historical Average Ratio:		82.7%	
		Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage (Criterion 10B, Line 4):		2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		79.7% to 85.7%	79.7% to 85.7%	79.7% to 85.7%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2016-17)	285,649,048.42	337,304,882.09	84.7%	Met
1st Subsequent Year (2017-18)	295,084,096.01	340,643,079.41	86.6%	Not Met
2nd Subsequent Year (2018-19)	303,396,492.84	342,442,724.50	88.6%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Salarie's benefits increase in 2017-18 and 2018-19 due to STRS and PERS increases.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.08%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.92% to 11.08%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.92% to 6.08%	-5.00% to 5.00%	-5.00% to 5.00%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2015-16)	49,730,541.74		
Budget Year (2016-17)	43,540,133.78	-12.45%	Yes
1st Subsequent Year (2017-18)	43,917,479.00	0.87%	No
2nd Subsequent Year (2018-19)	44,978,548.00	2.42%	No

Explanation:
(required if Yes)

15-16 is higher because of over \$7million in carry-over/deferred revenue is recognized and budgeted.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2015-16)	70,949,444.78		
Budget Year (2016-17)	60,465,134.21	-14.78%	Yes
1st Subsequent Year (2017-18)	51,156,788.38	-15.39%	Yes
2nd Subsequent Year (2018-19)	52,267,277.54	2.17%	No

Explanation:
(required if Yes)

State revenue projected to decrease in 16-17 due to having \$10 million dollar less in one-time discretionary. It's even less in 17-18, because the District is not expecting any one-time funding.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2015-16)	56,194,800.38		
Budget Year (2016-17)	54,831,417.23	-2.43%	No
1st Subsequent Year (2017-18)	55,254,490.69	0.77%	No
2nd Subsequent Year (2018-19)	56,100,776.71	1.53%	No

Explanation:
(required if Yes)

District is projecting less local revenues.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2015-16)	34,460,949.39		
Budget Year (2016-17)	35,444,352.97	2.85%	No
1st Subsequent Year (2017-18)	33,056,910.56	-6.74%	Yes
2nd Subsequent Year (2018-19)	30,126,062.00	-8.87%	Yes

Explanation:
(required if Yes)

District is expecting more supplies for 18-19.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2015-16)	88,687,373.99		
Budget Year (2016-17)	60,395,533.40	-31.90%	Yes
1st Subsequent Year (2017-18)	58,329,301.00	-3.42%	No
2nd Subsequent Year (2018-19)	55,260,589.00	-5.26%	Yes

Explanation:
(required if Yes)

The budget related to the one-time revenues in 15-16 and 16-17 are not included in 2018-19.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2015-16)	176,874,786.90		
Budget Year (2016-17)	158,836,685.22	-10.20%	Not Met
1st Subsequent Year (2017-18)	150,328,758.07	-5.36%	Met
2nd Subsequent Year (2018-19)	153,346,602.25	2.01%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2015-16)	123,148,323.38		
Budget Year (2016-17)	95,839,886.37	-22.18%	Not Met
1st Subsequent Year (2017-18)	91,386,211.56	-4.65%	Met
2nd Subsequent Year (2018-19)	85,386,651.00	-6.57%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

15-16 is higher because of over \$7million in carry-over/deferred revenue is recognized and budgeted.

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

State revenue projected to decrease in 16-17 due to having \$10 million dollar less in one-time discretionary. It's even less in 17-18, because the District is not expecting any one-time funding.

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

District is projecting less local revenues.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

District is expecting more supplies for 18-19.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

The budget related to the one-time revenues in 15-16 and 16-17 are not included in 2018-19.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

		3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Required Minimum Contribution/ Lesser of Current Year or 2014-15 Fiscal Year
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	520,262,634.03			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	520,262,634.03	15,607,879.02	8,408,935.00	8,408,935.00

Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
13,548,404.98	Met

d. OMMA/RMA Contribution

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2013-14)	Second Prior Year (2014-15)	First Prior Year (2015-16)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	8,427,424.32	0.00	10,405,252.69
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	(0.06)	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	8,427,424.32	(0.06)	10,405,252.69
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	421,371,215.91	442,529,515.37	521,991,913.51
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	421,371,215.91	442,529,515.37	521,991,913.51
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	2.0%	0.0%	2.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	0.7%	0.0%	0.7%

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2013-14)	(8,331,705.09)	260,031,310.85	3.2%	Not Met
Second Prior Year (2014-15)	2,022,086.57	275,524,094.68	N/A	Met
First Prior Year (2015-16)	(288,944.61)	331,519,384.02	0.1%	Met
Budget Year (2016-17) (Information only)	128,634.35	338,924,371.64		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

The District has been spending down some of its fund balance to accommodate costs related to audit findings, compensation and investment priorities.

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance [*] (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2013-14)	19,150,048.15	22,369,544.70	N/A	Met
Second Prior Year (2014-15)	14,095,543.67	14,111,633.99	N/A	Met
First Prior Year (2015-16)	21,073,793.44	17,848,470.23	15.3%	Not Met
Budget Year (2016-17) (Information only)	17,559,525.62			

^{*} Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

The District has been spending down some of its fund balance to accomodate costs in audit findings, compensation and investment priorities.

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. Enter district regular ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$66,000 (greater of)	0	to	300
4% or \$66,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form A, Line A4):	35,910	35,910	35,910
District's Reserve Standard Percentage Level:	2%	2%	2%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	520,262,634.03	529,089,371.50	535,258,841.59
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	520,262,634.03	529,089,371.50	535,258,841.59
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	10,405,252.68	10,581,787.43	10,705,176.83
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	10,405,252.68	10,581,787.43	10,705,176.83

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	10,405,252.69	10,581,787.00	10,705,177.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	10,405,252.69	10,581,787.00	10,705,177.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.00%	2.00%	2.00%
District's Reserve Standard (Section 10B, Line 7):	10,405,252.68	10,581,787.43	10,705,176.83
Status:	Met	Not Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

The district audits are slightly behind schedule and audit findings may result in financial penalties or repayment obligations. The district has set aside resources in its fund balance to cover future liabilities.

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2015-16)	(64,286,721.12)			
Budget Year (2016-17)	(65,564,294.36)	1,277,573.24	2.0%	Met
1st Subsequent Year (2017-18)	(66,290,962.00)	726,667.64	1.1%	Met
2nd Subsequent Year (2018-19)	(67,561,302.00)	1,270,340.00	1.9%	Met
1b. Transfers In, General Fund *				
First Prior Year (2015-16)	2,297,370.25			
Budget Year (2016-17)	564,067.00	(1,733,303.25)	-75.4%	Not Met
1st Subsequent Year (2017-18)	564,067.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	564,067.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2015-16)	1,018,037.00			
Budget Year (2016-17)	1,619,489.55	601,452.55	59.1%	Not Met
1st Subsequent Year (2017-18)	1,619,489.55	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	1,619,489.55	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

In 15-16, the District had a 1.5 million dollar increase from fund 67 interfund transfer to repay the general fund for moving costs. The District was able to use fund 67 for moving costs, because the move was related to the flooding of the district office. The remaining variance comes from a one-time interfund transfer from fund 40 to repay the general fund for solar rebates.

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The increase of 601K from general fund to child dev is to cover program changes.

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	23	object code 8699	Fund 51 object code 7438 and 7439	811,005,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Fund	General Fund 01	10,285,745

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2016
State Emergency Loan	10	Resource 0000	Fund 01: objects 7438 & 7439	49,538,510
General Obligation Bond Premiums	1	Object 8669	Fund 51	5,226,312
TOTAL:				876,055,567

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Budget Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	77,006,857	64,428,394	70,968,957	70,499,152
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
State Emergency Loan				
General Obligation Bond Premiums	5,985,437	5,985,437	5,985,437	5,985,437
	244,529	244,529	244,529	244,529
Total Annual Payments:	83,236,823	70,658,360	77,198,923	76,729,118
Has total annual payment increased over prior year (2015-16)?		No	No	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes
to increase in total
annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

- 2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

**SB 858 RESERVE LEVEL DISCLOSURE REQUIREMENTS
2016/17 ADOPTED BUDGET**

District Name: Oakland Unified School District

Year:	Minimum Reserve Level Required	
2016-17	10,405,253	2.0%
2017-18	10,473,048	2.0%
2018-19	10,396,670	2.0%

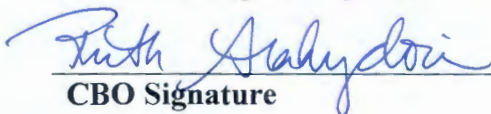
**Amount of Assigned & Unassigned Ending Fund Balance
Exceeding the Minimum Reserve in Each Year**

2016-17	Total Amount	\$ 7,132,907.28
2017-18	Total Amount	\$ 7,379,739.12
2018-19	Total Amount	\$ 6,085,698.75

Reasons for the Reserve is Over the Minimum Required

2016-17:	Reserve for audit-related costs
2017-18:	Reserve for audit-related costs
2018-19:	Reserve for audit-related costs

I hereby certify, in accordance with the regulations and pursuant to Senate Bill (SB) 858 [Chapter 32/2014], that the above information was provided at a public hearing for the 2016-17 Budget Adoption.


CBO Signature

June ²⁹~~22~~, 2016
Date *rs*

Ruth Alahydioan
Print Name

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2. For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	
b. OPEB unfunded actuarial accrued liability (UAAL)	
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	

5. OPEB Contributions

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

Property liability - risk retention \$250,000, worker's Comp - risk retention \$500,000 per claim. Self Insurance Retention (SIR) funding approach. Dental insurance for employees and retirees - risk retention 4100%, but capped at no more than \$1,500 annually. JPA membership, District estimate for retained risk JPA runs actuarial for transferred risk. January 2016 actuarial, October 2016 next actuarial report.

3. Self-Insurance Liabilities
 a. Accrued liability for self-insurance programs
 b. Unfunded liability for self-insurance programs

38,000,000.00
38,000,000.00

4. Self-Insurance Contributions
 a. Required contribution (funding) for self-insurance programs
 b. Amount contributed (funded) for self-insurance programs

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
a. Required contribution (funding) for self-insurance programs	33,262,551.00	21,355,358.00	21,355,358.00
b. Amount contributed (funded) for self-insurance programs	33,262,551.00	21,355,358.00	21,355,358.00

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,499.4	2,550.4	2,550.4	2,550.4

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

June 10th, 2015

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

June 10th, 2015

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2014

End Date: Jun 30, 2017

5. Salary settlement:

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
--	--------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

--	--

% change in salary schedule from prior year
or

--	--

Multiyear Agreement

Total cost of salary settlement

--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

1.5%	1.5%	1.5%
------	------	------

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	1,046.2	1,460.8	1,460.8	1,460.8

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	1.5%	1.5%	1.5%

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
7. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	480.2	495.0	495.0	494.5

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

--

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")	1.5%	1.5%	1.5%

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

--

4. Amount included for any tentative salary schedule increases

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of H&W benefit changes included in the budget and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are step & column adjustments included in the budget and MYPs?			
Cost of step and column adjustments			
Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

A2. Is the system of personnel position control independent from the payroll system?

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

A7. Is the district's financial system independent of the county office system?

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

#A4 - Impact of new charters are included in enrollment projections.

End of School District Budget Criteria and Standards Review

Form CASH
Cash Flow Worksheet

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			11,409,487.00	4,217,250.00	26,887,749.00	12,475,178.00	5,858,966.00	7,521,881.00	42,197,084.00	31,194,064.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		12,362,607.00	12,362,607.00	31,501,070.00	22,252,693.00	22,252,693.00	31,501,070.00	22,252,693.00	22,252,693.00
Property Taxes	8020-8079			3,582,566.00	6,255,907.00	21,866.00	589,176.00	30,637,631.00	1,755,102.00	13,184,023.00
Miscellaneous Funds	8080-8099			(1,668,227.00)	(3,336,454.00)	(2,224,303.00)	(2,224,303.00)	(2,224,303.00)	(1,296,845.00)	(2,224,303.00)
Federal Revenue	8100-8299			1,377,891.00	1,367,904.00	87,137.00	609,700.00	4,737,792.00	2,933,992.00	3,733,191.00
Other State Revenue	8300-8599		1,056,988.00	9,119,590.00	2,117,393.00	2,070,837.00	6,295,479.00	2,543,334.00	3,364,027.00	1,902,579.00
Other Local Revenue	8600-8799		303,600.00	2,259,421.00	531,797.00	7,020,811.00	572,156.00	16,625,433.00	2,693,695.00	574,957.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			13,723,195.00	27,033,848.00	38,437,617.00	29,229,041.00	28,094,901.00	83,820,957.00	31,702,664.00	39,423,140.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,853,901.00	3,687,923.00	17,293,780.00	18,386,480.00	17,835,896.00	17,917,006.00	17,802,196.00	18,185,292.00
Classified Salaries	2000-2999		4,909,805.00	5,094,260.00	7,090,353.00	7,097,007.00	7,071,794.00	7,125,556.00	6,881,937.00	7,205,216.00
Employee Benefits	3000-3999		3,820,201.00	3,496,091.00	11,071,170.00	11,256,472.00	11,183,954.00	11,171,721.00	11,105,112.00	11,179,258.00
Books and Supplies	4000-4999		1,314,770.00	876,514.00	1,314,770.00	951,581.00	1,753,027.00	3,881,339.00	1,314,770.00	1,314,770.00
Services	5000-5999		1,020,528.00	986,127.00	2,409,904.00	4,254,270.00	4,645,084.00	3,772,449.00	6,099,124.00	4,987,804.00
Capital Outlay	6000-6599			32.00	253.00	237.00	110.00	1,351.00	236.00	978.00
Other Outgo	7000-7499		856,825.00	554,559.00	387,386.00	497,558.00	498,790.00	523,790.00	498,790.00	498,790.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			16,776,030.00	14,695,506.00	39,567,616.00	42,443,605.00	42,988,655.00	44,393,212.00	43,702,165.00	43,372,108.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	300,000.00	(200,000.00)	83,674.00	(19,541.00)	(65,922.00)	21,790.00	5,319.00	(36,397.00)	(111,988.00)
Accounts Receivable	9200-9299	50,000,000.00	25,000,000.00	2,325,424.00	2,524,707.00	2,698,092.00	614,879.00	159,461.00	575,141.00	697,131.00
Due From Other Funds	9310	7,000,000.00	1,000,000.00	2,330,209.00	(868,493.00)	2,500,000.00	0.00			
Stores	9320	0.00								
Prepaid Expenditures	9330	0.00		12,850.00						
Other Current Assets	9340	0.00								
Deferred Outflows of Resources	9490	0.00								
SUBTOTAL			57,300,000.00	25,800,000.00	4,752,157.00	1,636,673.00	5,132,170.00	636,669.00	164,780.00	538,744.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(35,000,000.00)	30,000,000.00	(4,000,000.00)	(1,000,000.00)	(1,466,182.00)	1,080,000.00	(2,082,678.00)	(457,737.00)	(143,262.00)
Due To Other Funds	9610	(2,000,000.00)					(2,000,000.00)	2,000,000.00		
Current Loans	9640	(20,000,000.00)			15,000,000.00		(15,000,000.00)	5,000,000.00		
Unearned Revenues	9650	(1,000,000.00)	40,000.00		1,040,761.00					
Deferred Inflows of Resources	9690									
SUBTOTAL			(58,000,000.00)	30,040,000.00	(4,000,000.00)	15,040,761.00	(1,466,182.00)	(15,920,000.00)	4,917,322.00	(457,737.00)
<u>Nonoperating</u>										
Suspense Clearing	9910		100,598.00	1,580,000.00	121,516.00					
TOTAL BALANCE SHEET ITEMS			115,300,000.00	(4,139,402.00)	10,332,157.00	(13,282,572.00)	6,598,352.00	16,556,669.00	(4,752,542.00)	996,481.00
E. NET INCREASE/DECREASE (B - C + D)			(7,192,237.00)	22,670,499.00	(14,412,571.00)	(6,616,212.00)	1,662,915.00	34,675,203.00	(11,003,020.00)	(3,220,563.00)
F. ENDING CASH (A + E)			4,217,250.00	26,887,749.00	12,475,178.00	5,858,966.00	7,521,881.00	42,197,084.00	31,194,064.00	27,973,501.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		27,973,501.00	27,168,364.00	32,944,096.00	15,530,005.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	31,501,070.00	22,252,693.00	22,252,693.00	31,501,065.50			284,245,647.50	284,245,647.50
Property Taxes	8020-8079	4,139,737.00	26,767,914.00	8,527,450.00	4,869,609.50	2,000,000.00		102,330,981.50	102,330,981.50
Miscellaneous Funds	8080-8099	(2,919,397.00)	(1,771,101.00)	(2,419,397.00)	(2,668,349.00)	(500,000.00)		(25,476,982.00)	(25,476,982.00)
Federal Revenue	8100-8299	4,964,265.00	2,758,492.00	2,141,572.00	14,828,197.78	4,000,000.00		43,540,133.78	43,540,133.78
Other State Revenue	8300-8599	2,980,013.00	7,320,649.00	1,986,119.00	13,208,126.21	6,500,000.00		60,465,134.21	60,465,134.21
Other Local Revenue	8600-8799	794,779.00	8,521,618.00	1,057,127.00	6,376,023.23	7,500,000.00		54,831,417.23	54,831,417.23
Interfund Transfers In	8910-8929				564,067.00			564,067.00	564,067.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		41,460,467.00	65,850,265.00	33,545,564.00	68,678,740.22	19,500,000.00	0.00	520,500,399.22	520,500,399.22
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	18,154,145.00	18,113,237.00	18,319,164.00	23,789,307.45	5,000,000.00		199,338,327.45	199,338,327.45
Classified Salaries	2000-2999	7,503,391.00	7,339,760.00	7,414,961.00	7,760,355.32	1,250,000.00		83,744,395.32	83,744,395.32
Employee Benefits	3000-3999	11,335,603.00	11,327,931.00	11,350,932.00	21,706,595.29	2,187,500.00		132,192,540.29	132,192,540.29
Books and Supplies	4000-4999	1,314,770.00	2,629,541.00	2,191,284.00	9,024,244.97	7,562,972.00		35,444,352.97	35,444,352.97
Services	5000-5999	5,789,050.00	5,457,897.00	5,699,017.00	15,274,279.40			60,395,533.40	60,395,533.40
Capital Outlay	6000-6599	635.00	125.00	3,410.00	3,633.00			11,000.00	11,000.00
Other Outgo	7000-7499	523,790.00	590,359.00	1,226,486.00	859,872.05			7,516,995.05	7,516,995.05
Interfund Transfers Out	7600-7629				1,619,489.55			1,619,489.55	1,619,489.55
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		44,621,384.00	45,458,850.00	46,205,254.00	80,037,777.03	16,000,472.00	0.00	520,262,634.03	520,262,634.03
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	201,115.00	(24,290.00)	3,641.00	50,268.00			(92,331.00)	
Accounts Receivable	9200-9299	599,858.00	2,615,172.00	(2,719,358.00)				35,090,507.00	
Due From Other Funds	9310				5,000,000.00			9,961,716.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							12,850.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		800,973.00	2,590,882.00	(2,715,717.00)	5,050,268.00	0.00	0.00	44,972,742.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(1,554,807.00)	2,206,565.00	2,038,684.00				24,620,583.00	
Due To Other Funds	9610							0.00	
Current Loans	9640		15,000,000.00					20,000,000.00	
Unearned Revenues	9650							1,080,761.00	
Deferred Inflows of Resources	9690				(1,080,761.00)			(1,080,761.00)	
SUBTOTAL		(1,554,807.00)	17,206,565.00	2,038,684.00	(1,080,761.00)	0.00	0.00	44,620,583.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							1,802,114.00	
TOTAL BALANCE SHEET ITEMS		2,355,780.00	(14,615,683.00)	(4,754,401.00)	6,131,029.00	0.00	0.00	2,154,273.00	
E. NET INCREASE/DECREASE (B - C + D)		(805,137.00)	5,775,732.00	(17,414,091.00)	(5,228,007.81)	3,499,528.00	0.00	2,392,038.19	237,765.19
F. ENDING CASH (A + E)		27,168,364.00	32,944,096.00	15,530,005.00	10,301,997.19				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								13,801,525.19	

Form SIAA

Summary of Interfund Activities – Estimated Actuals

July 1 Budget
2015-16 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(638,565.76)	0.00	(1,671,944.46)				
Other Sources/Uses Detail					2,297,370.25	1,018,037.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	(54,300.02)	76,614.80	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	975,703.00	0.00	655,215.00	0.00				
Other Sources/Uses Detail					131,830.00	57,224.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(284,792.83)	940,114.66	0.00				
Other Sources/Uses Detail					886,207.00	206,843.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	300.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	230.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	182,423.25		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	1,425.61	0.00						
Other Sources/Uses Detail					0.00	1,850,880.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	977,658.61	(977,658.61)	1,671,944.46	(1,671,944.46)	3,315,407.25	3,315,407.25	0.00	0.00

Form SIAB

Summary of Interfund Activities – Budget

July 1 Budget
2016-17 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(785,043.98)	0.00	(1,539,044.95)				
Other Sources/Uses Detail					564,067.00	1,619,489.55		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	89,508.95	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	839,000.00	0.00	519,136.00	0.00				
Other Sources/Uses Detail					894,489.55	57,224.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(54,881.02)	930,400.00	0.00				
Other Sources/Uses Detail					725,000.00	206,843.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	925.00	0.00						
Other Sources/Uses Detail					0.00	300,000.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	839,925.00	(839,925.00)	1,539,044.95	(1,539,044.95)	2,183,556.55	2,183,556.55		

CEB-Current Expense Formula/Minimum

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	199,338,327.45	301	0.00	303	199,338,327.45	305	4,426,877.35	5,716,982.05	307	193,621,345.40	309
2000 - Classified Salaries	83,744,395.32	311	872,572.70	313	82,871,822.62	315	1,274,356.85	5,939,917.30	317	76,931,905.32	319
3000 - Employee Benefits	132,192,540.29	321	210,781.05	323	131,981,759.24	325	2,201,875.80	4,431,922.31	327	127,549,836.93	329
4000 - Books, Supplies Equip Replace. (6500)	35,444,352.97	331	133,321.25	333	35,311,031.72	335	2,532,187.50	4,389,684.11	337	30,921,347.61	339
5000 - Services . . . & 7300 - Indirect Costs	58,856,488.45	341	10,908,281.83	343	47,948,206.62	345	24,628,913.97	25,388,811.41	347	22,559,395.21	349
TOTAL					497,451,147.65	365			TOTAL	451,583,830.47	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	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			20,649.09
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			0.00
14. TOTAL SALARIES AND BENEFITS			253,953,734.03
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			56.24%
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)	56.24%
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)	451,583,830.47
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Reduction overrides reported in section 4b include resources and programs that do not allow Teacher salary and benefits costs	

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Form TRC

Technical Review Checks

SACS2016 Financial Reporting Software - 2016.1.0
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01-61259-0000000

July 1 Budget
2016-17 Budget
Technical Review Checks

Oakland Unified

Alameda County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT						RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB			

01-3010-0-0000-0000-9740 3010 9740 354,912.86
 Explanation:Projected 16-17 ending balance include carryover funds loaded into
 respective resources during 2015-16, figures are captured systemically which
 cannot be manually adjusted. However, at yearend respective resources will be
 adjusted and reported accordingly at 1st interim, at which time no ending
 balances are anticipated.

01-4035-0-0000-0000-9740 4035 9740 129,494.39
 Explanation:Projected 16-17 ending balance include carryover funds loaded into
 respective resources during 2015-16, figures are captured systemically which
 cannot be manually adjusted. However, at yearend respective resources will be
 adjusted and reported accordingly at 1st interim, at which time no ending
 balances are anticipated.

01-4201-0-0000-0000-9740 4201 9740 12,249.42
 Explanation:Projected 16-17 ending balance include carryover funds loaded into
 respective resources during 2015-16, figures are captured systemically which
 cannot be manually adjusted. However, at yearend respective resources will be
 adjusted and reported accordingly at 1st interim, at which time no ending
 balances are anticipated.

01-4203-0-0000-0000-9740 4203 9740 54,661.07
 Explanation:Projected 16-17 ending balance include carryover funds loaded into
 respective resources during 2015-16, figures are captured systemically which
 cannot be manually adjusted. However, at yearend respective resources will be
 adjusted and reported accordingly at 1st interim, at which time no ending
 balances are anticipated.

**CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT
 (objects 9791, 9793, and 9795) are invalid: EXCEPTION**

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO - FN - OB			
01-3010-0-0000-0000-9791				3010	9791	354,912.86
Explanation:Projected 16-17 beginning balance is from 15-16 3rd Interim carry- over, which cannot be changed. However, the balance in 15-16 has been fixed in working budget, and by 16-17 interim, there will be no beginning balance.						
01-4035-0-0000-0000-9791				4035	9791	129,494.39
Explanation:Projected 16-17 beginning balance is from 15-16 3rd Interim carry- over, which cannot be changed. However, the balance in 15-16 has been fixed in working budget, and by 16-17 interim, there will be no beginning balance.						
01-4201-0-0000-0000-9791				4201	9791	12,249.42
Explanation:Projected 16-17 beginning balance is from 15-16 3rd Interim carry- over, which cannot be changed. However, the balance in 15-16 has been fixed in working budget, and by 16-17 interim, there will be no beginning balance.						
01-4203-0-0000-0000-9791				4203	9791	54,661.07
Explanation:Projected 16-17 beginning balance is from 15-16 3rd Interim carry- over, which cannot be changed. However, the balance in 15-16 has been fixed in working budget, and by 16-17 interim, there will be no beginning balance.						

**CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special
Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue
Limit Transfers-Prior Years). PASSED**

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional

Materials (Resource 6300).

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73.

PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund.

PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications.

PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).

PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.

PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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July 1 Budget
 2015-16 Estimated Actuals
 Technical Review Checks

Oakland Unified

Alameda County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01-3010-0-0000-0000-9740 3010 9740 354,912.86
 Explanation:Estimated actuals is from 3rd Interim projections, which cannot be
 changed anymore. Therefore the working budget will be balance instead, so
 there will be no ending balance.

01-4035-0-0000-0000-9740 4035 9740 129,494.39
 Explanation:Estimated actuals is from 3rd Interim projections, which cannot be
 changed anymore. Therefore the working budget will be balance instead, so
 there will be no ending balance.

01-4201-0-0000-0000-9740 4201 9740 12,249.42
 Explanation:Estimated actuals is from 3rd Interim projections, which cannot be
 changed anymore. Therefore the working budget will be balance instead, so
 there will be no ending balance.

01-4203-0-0000-0000-9740 4203 9740 54,661.07
 Explanation:Estimated actuals is from 3rd Interim projections, which cannot be
 changed anymore. Therefore the working budget will be balance instead.

**CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and
 9795) account code combinations should be valid. PASSED**

**CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special
 Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue
 Limit Transfers-Prior Years). PASSED**

**CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations
 must be valid. PASSED**

**CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all
 goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)
 must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000,
 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass
 the TRC. PASSED**

**CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999,
 except 7210) must be direct-charged to an Undistributed, Nonagency, or County
 Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED**

**SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions
 (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to
 a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This
 technical review check excludes Early Intervening Services resources 3312,
 3318, 3322, 3329, 3332, and 3334. PASSED**

**PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last
 year's unaudited actuals submission) must equal current year beginning fund
 balance (Object 9791). PASSED**

**PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's
 unaudited actuals submission) must equal current year beginning balance (Object
 9791), by fund and resource. PASSED**

GENERAL LEDGER CHECKS

**INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750)
 must net to zero for all funds. PASSED**

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

Power Point Presentation



**OAKLAND UNIFIED
SCHOOL DISTRICT**
Community Schools, Thriving Students

2016-17 Budget Adoption

Oakland USD – Board of Education June 29, 2016



Presented by Budget Department

Presented to Board of Education

June 29, 2016

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Table of Contents

- Executive Summary
- Unrestricted General Fund
- Appendix
 - Multiyear Projections
 - Cash flow
 - All Funds Summary
 - Restricted General Fund
 - Other Funds
 - School Site Budgets



General Fund

Executive Summary

2016-17 Budget Adoption Executive Summary



- The budget development process that began in September 2015 is nearing completion with the passage of the 2016-19 LCAP and 2016-17 budget on June 29.
- Schools will see additional resources:
 - **\$12.8 million** additional funds allocated directly to school sites.
 - **\$9 million** of Measure N allocated to high schools
 - Teachers will have an **additional ½ hour** per week for collaboration and prep.
 - The **network structure** has been realigned to improve support for schools.
- Investments made in 2015-16 will continue into 2016-17, including **additional compensation for the District's employees.**
- No additional funding resulting from the **May Revise** as we experienced last year.



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

General Fund

Unrestricted General Fund

2016-17 Budget Adoption

Unrestricted Revenues



**Unrestricted revenues are estimated to increase by \$9.1 M
from 3rd Interim**

The key revenue adjustments were:

\$22.4M net increase in LCFF revenues – enrollment projections are higher, resulting in an additional 345 average daily attendance (ADA) in 2016-17.

\$10M decrease in state and local revenues – State one-time revenues are less in 2016-17 than in 2015-16.

\$1.7M decrease in transfers – self insurance payment of moving costs was a one-time expenditure in 2015-16.

2016-17 Budget Adoption

Unrestricted Expenditures

Unrestricted expenditures are estimated to increase by \$8.7 M from the 3rd Interim Budget

The key expenditure adjustments were:

- **\$6.2 M increase in Salaries, Supplies, Services & Equipment** is primarily due to the following
 - Additional investments in instructional programs
 - Anticipated salary increase
- **\$1.8 M increase in Contributions and Transfers Out** is primarily due to the increased costs.
- **\$1 M decrease in Indirect Costs**, which is an offset to expenditures, is due to lower budgeted expenditures at the start of the year that are charged the indirect cost. The amount increases during the year as carryover and other grants are loaded.

2016-17 Budget Adoption

Unrestricted General Fund - Revenues and Expenses



Unrestricted General Fund		2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff
Local Control Funding Formula (LCFF) Revenues		\$ 358,772,847	\$ 336,298,950	\$ 22,473,897
Prior Year Revenue Adjustment		-	1,044,900	(1,044,900)
Other State & Federal Revenue		16,070,645	26,306,699	(10,236,054)
Local Revenue		29,209,741	29,569,240	(359,499)
Transfer-In & Sources		564,067	2,297,370	(1,733,303)
Total Revenues & Sources	a	404,617,300	395,517,159	9,100,141
Salaries,Supplies,Services & Equipment		335,403,605	329,179,594	6,224,011
Other Outgo (Pass Throughs / Debt Service)		6,242,046	6,687,808	(445,762)
Indirect Cost (Expense Offset)		(4,340,769)	(5,366,356)	1,025,588
Contributions & Transfers Out		67,183,784	65,305,058	1,878,726
Total Expenses & Uses	b	404,488,666	395,806,105	8,682,562
Change in Fund Balance	a-b=c	\$ 128,634	\$ (288,945)	\$ 417,579
Beginning Fund Balance	d	17,559,526	16,133,721	1,425,805
Audit Adjustment	e	-	1,714,750	(1,714,750)
Adjusted Beginning Balance	d+e=f	\$ 17,559,526	\$ 17,848,471	\$ (288,945)
Ending Fund Balance	c+f=g	\$ 17,688,160	\$ 17,559,526	\$ 128,634
Note - See the assumptions for explanation of differences				

2016-17 Budget Adoption

Unrestricted General Fund - Fund Balance Designations



Unrestricted General Fund	2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff
Ending Fund Balance	\$ 17,688,160	\$ 17,559,526	\$ 128,634
Components of the Ending Fund Balance:			
Reserve for Economic Uncertainty	10,405,253	10,439,838	(34,586)
Designated for the Following:			
Audit & Audit Findings (ONE-TIME)	6,528,165	6,074,429	453,736
Early Retirement Pgm Approved 2011-12 (ONE-TIME)	604,742	895,258	(290,516)
Revolving Cash (ONE-TIME)	150,000	150,000	-
Total Ending Fund Balance	\$ 17,688,160	\$ 17,559,526	\$ 128,634

Reserve for Economic Uncertainty is the 2% minimum required for OUSD per State Dept. of Ed, however the Board policy requires 3%. Staff has been directed by the board to lower this reserve to the 2% required by the State and designate the difference to Audit and Audit Findings.

2016-17 Budget Adoption

Unrestricted General Fund - Structural Surplus/Deficit



Structural Surplus (Deficit) for Unrestricted Gen Fund				
		2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff
Excess of revenues over (under) expenses	A	\$ 128,634	\$ (288,945)	\$ 417,579
Less One-Time Unrestricted General Fund Revenues & Expenses:				
1 One-time investment in Human Capital Devel Mgt System		-	492,320	(492,320)
2 One-time write-off for prior year audit adjustments		-	2,437,589	(2,437,589)
3 One-time cost related to Human Capital Data Mgt		-	700,000	(700,000)
One-Time Unrestricted General Fund Revenues /Expenses	B	-	3,629,909	(3,629,909)
Structural (Deficit) After Deducting One-Time Items	A+B=C	\$ 128,634	\$ 3,340,964	\$ (3,212,331)

2016-17 Budget Adoption

Unrestricted General Fund Assumptions – page 1 of 2



	2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff	Comments
STATE LCFF UNRESTRICTED FUNDING ASSUMPTIONS				
Average Daily Attendance (ADA)	35,910	35,565	345	anticipated increase in ADA due to increased enrollment projections
LCFF Factor (unduplicated)	78.07%	78.07%	0.00%	
State Funding Rate	54.84%	51.97%	2.87%	Increase in "Gap" funding % based on the latest State LCFF Calculator.
Cost of Living Adjustment (COLA)	0.000%	1.020%	-1.020%	
Supplemental %	20%	20%	0%	
Concentration %	50%	50%	0%	
Total LCFF funding	\$ 358,771,095	\$ 336,361,309	\$ 22,409,786	Difference due to the increases noted above.
Prior Year Revenue Adjustment	\$ -	\$ 1,044,900	\$ (1,044,900)	Difference due to prior year revenue adjustment based on prior year audit adjustments
Special Education Transfer	\$ -	\$ -	\$ -	
Adult Education Transfer	\$ -	\$ (67,416)	\$ 67,416	
Misc	\$ 1,752	\$ 5,058	\$ (3,306)	
NET UNRESTR LOCAL CONTROL FUNDING FORMULA (LCFF)	\$ 358,772,847	\$ 337,343,851	\$ 21,428,996	Difference due to the increases noted above.
OTHER STATE UNRESTRICTED FUNDING ASSUMPTIONS				
Mandated Cost Block Grant	\$ 1,219,584	\$ 1,219,584	\$ -	
Lottery	\$ 5,268,791	\$ 5,268,791	\$ -	
M.A.A.	\$ 1,000,000	\$ 1,000,000	\$ -	
One-Time Discretionary Funds 16-17	\$ 8,510,602	\$ 18,746,656	\$ (10,236,054)	One-Time funding for 16-17 per Governor's May Revised (Est is \$237/ADA) is lower than for 15-16
Other Federal	\$ 71,668	\$ 71,668	\$ -	
TOTAL OTHER STATE & OTHER INC	\$ 16,070,645	\$ 26,306,699	\$ (10,236,054)	
UNRESTRICTED LOCAL FUNDING ASSUMPTIONS				
Parcel Tax	\$ 20,388,810	\$ 20,700,766	\$ (311,956)	Decrease due to more parcels exempt from collection anticipated based on 15-16 activity/exemptions
RDA for Routine Repair & Maintenance Acct (RRMA)	\$ 3,820,514	\$ 3,614,666	\$ 205,848	Increase in RDA Tax revenues.
Charter Schools	\$ 2,383,742	\$ 2,387,133	\$ (3,391)	
Leases & Rentals	\$ 827,519	\$ 1,077,519	\$ (250,000)	Decrease in Chabot Science Center lease.
Interagency	\$ 873,938	\$ 873,938	\$ -	
Other Local Revenue	\$ 752,633	\$ 752,633	\$ -	
Interest	\$ 162,585	\$ 162,585	\$ -	
TOTAL LOCAL INCOME	\$ 29,209,741	\$ 29,569,240	\$ (359,499)	
UNRESTRICTED TRANSFERS-IN FUNDING ASSUMPTIONS				
Transfer from Self Insurance	\$ 300,000	\$ 1,850,880	\$ (1,550,880)	One-time transfer to cover part of the admin move to 1000 Broadway during 15-16
Loan Pmt for Fund 13 (Food Serv)	\$ 206,843	\$ 206,843	\$ -	
Loan Pmt for Fund 12 (CDC)	\$ 57,224	\$ 57,224	\$ -	
Transfer from fund 40 (Special Reserve Capital Projects)	\$ -	\$ 182,423	\$ (182,423)	Solar rebate transfer from fund 40 was a one-time transfer in 15-16
TOTAL TRANSFERS-IN	\$ 564,067	\$ 2,297,370	\$ (1,733,303)	

2016-17 Budget Adoption



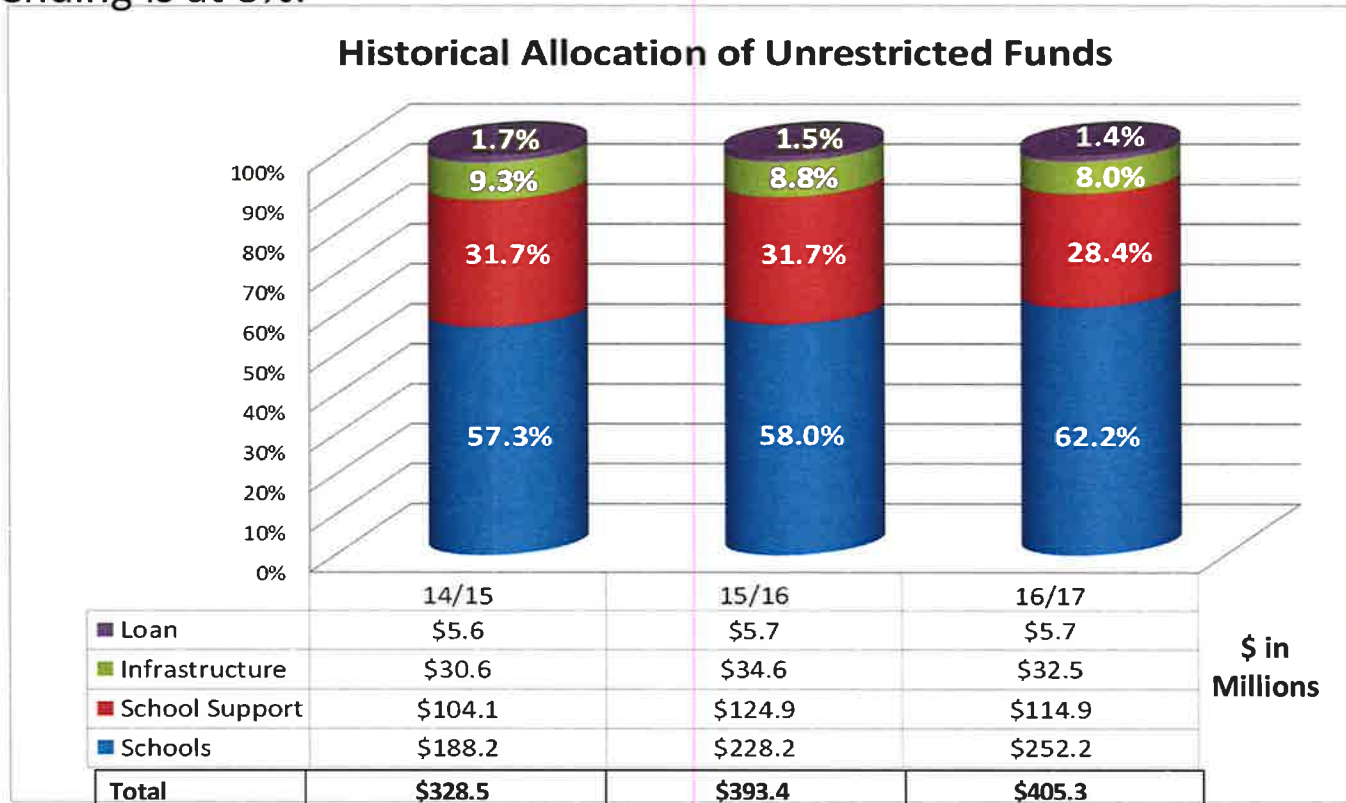
Unrestricted General Fund Assumptions – page 2 of 2

	2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff	
UNRESTRICTED EXPENSES				Comments
SCHOOLS				
School Budgets	\$ 252,180,680	\$ 228,235,523	\$ 23,945,157	Incr due to 1) add'l investment(s) in Instructional pgms; 2) anticipated salary incr;
TOTAL SCHOOLS	\$ 252,180,680	\$ 228,235,523	\$ 23,945,157	3) vacancy & other savings bgtd in DistrictWide for 16-17
CENTRAL & CENTRAL SCHOOL SUPPORT				
Central Budgets	\$ 71,143,221	\$ 78,312,710	\$ (7,169,489)	Decrease due to 1) cuts and reallocation to schools & 2) elim of one-time cost from 15-16 (\$5.9M)
TOTAL CENTRAL	\$ 71,143,221	\$ 78,312,710	\$ (7,169,489)	
DISTRICT-WIDE				
District-Wide Budgets (Sites 998 & 999)	\$ 12,079,705	\$ 22,631,362	\$ (10,551,657)	Decr due to 1) elim of one-time costs, incl audit findings noted in 15-16; 2) vacancy savings bgtd here until reallocated during the year
TOTAL DISTRICT-WIDE	\$ 12,079,705	\$ 22,631,362	\$ (10,551,657)	
TOTAL EXPENSES	\$ 335,403,605	\$ 329,179,594	\$ 6,224,011	Net increase due to the changes noted above.
UNRESTRICTED OTHER OUTGO ASSUMPTIONS				Comments
Write-offs & Other	\$ 165,000	\$ 610,762	\$ (445,762)	One-time write-off in 2015-16 for charter receivables not expected for 2016-17
State Loan Pmts	\$ 5,985,477	\$ 5,985,477	\$ -	
Other "Other Outgo"	\$ 91,569	\$ 91,569	\$ -	
TOTAL OTHER OUTGO	\$ 6,242,046	\$ 6,687,808	\$ (445,762)	
UNRESTRICTED INDIRECT COST ASSUMPTIONS				Comments
Interprogram	\$ (2,801,724)	\$ (3,694,412)	\$ 892,688	Decr due to lower bgtd exps at the start of the yr. Increases during the yr as carryover and other grants are loaded.
Interfund	\$ (1,539,045)	\$ (1,671,944)	\$ 132,900	Decrease due to decrease in expenditures.
TOTAL TRANSFERS-IN	\$ (4,340,769)	\$ (5,366,356)	\$ 1,025,588	
UNRESTRICTED CONTRIBUTIONS & TRANSFERS OUT				Comments
Special Education Program	\$ 51,917,116	\$ 49,938,547	\$ 1,978,569	Increase in the contribution is due primarily to increased costs.
RRMA (Build & Grounds)	\$ 13,548,405	\$ 13,282,750	\$ 265,655	
ROTC	\$ 98,773	\$ 133,725	\$ (34,951)	Decrease due to programmatic adjustment.
TITLE I & II	\$ -	\$ 932,000	\$ (932,000)	Decrease due to one-time audit findings recorded in 15-16.
Transfer to Early Childhood	\$ 894,490	\$ 131,830	\$ 762,660	Increase due to increase program costs (staffing / raises)
Transfer to Nutritional Services	\$ 725,000	\$ 886,207	\$ (161,207)	Reduction primarily due to transfer to cover one-time bonus for 15-16
TOTAL CONTRIBUTIONS & TRANSFERS OUT	\$ 67,183,784	\$ 65,305,058	\$ 1,878,726	

2016-17 Budget Adoption

88/12

Board policy requires the District’s central budget spending to be no more than 12% of the District’s budget. Over the past two years and as budgeted for 2016-17, the District has reduced the percentage of spending centrally. For 2016-17, central spending is at 8%.





Appendix

- Multiyear Projections
- Cash flow
- All Funds Summary
- Restricted General Fund
- Other Funds
- School Site Budgets



General Fund

Multiyear Projections

2016-17 Budget Adoption



General Fund - Multiyear Assumptions

	Unrestricted General Fund			Restricted General Fund		
	2016-17	2017-18	2018-19	2016-17	2017-18	2018-19
REVENUE:						
LCFF Revenue	\$ 358,772,847	\$ 373,690,276	\$ 376,280,217	\$ 2,326,800	\$ 2,352,627	\$ 2,409,561
Other Revenue	Flat / CPI Incr	Flat / CPI Incr	Flat / CPI Incr	Flat / CPI Incr	Flat / CPI Incr	Flat / CPI Incr
Additional One-Time funding	\$ 8,510,602	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES:						
Salaries (Certificated & Classified):						
Step & Column	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
Salary Increase	0%	0%	0%	0%	0%	0%
Benefits:						
Salary Driven	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
Health & Welfare	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
STRS (actual rate)	12.58%	14.43%	16.28%	12.58%	14.43%	16.28%
Pers (actual rate)	13.89%	15.50%	17.10%	13.89%	15.50%	17.10%
Non Salary CPI Increase:	2.22%	2.52%	2.62%	2.22%	2.52%	2.62%
Incr exps for RRMA, Meas N, PEC				\$ -	\$ -	\$ -
TRANSFERS IN:						
From Self Insurance Fd	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -
TRANSFERS OUT:						
To Early Childhood	\$ (894,490)	\$ (894,490)	\$ (894,490)	\$ -	\$ -	\$ -
To Food Services	\$ (725,000)	\$ (725,000)	\$ (725,000)	\$ -	\$ -	\$ -
CONTRIBUTIONS:						
Special Ed Program	\$ (51,917,116)	\$ (52,493,396)	\$ (53,763,736)	\$ 51,917,116	\$ 52,493,396	\$ 53,763,736
RRMA (B&G)	\$ (13,548,405)	\$ (15,868,572)	\$ (16,252,592)	\$ 13,548,405	\$ 15,868,572	\$ 16,252,592
Other	\$ (98,773)	\$ (98,773)	\$ (98,773)	\$ 98,773	\$ 98,773	\$ 98,773
Changes to budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (800,000)

2016-17 Budget Adoption

Unrestricted General Fund - Multiyear Projections



Unrestricted General Fund		2016-17	2017-18	2018-19
Unrestricted LCFF Revenues		\$ 358,772,847	\$ 373,690,276	\$ 375,280,217
Other Revenue		45,280,386	36,892,334	37,162,480
Transfer-In, Sources & Contrib		(65,000,227)	(67,896,675)	(69,551,034)
Total Revenues & Sources	a	339,053,006	342,685,936	342,891,663
Salaries,Supplies,Services & Equipment		335,403,605	339,223,627	341,098,600
Other outgo (Pass Throughs / Debt Service)		6,242,046	6,242,046	6,242,046
Indirect Cost (Expense Offset)		(4,340,769)	(4,822,594)	(4,897,922)
Transfers Out		1,619,490	1,619,490	1,619,490
Total Expenses & Uses	b	338,924,372	342,262,568	344,062,214
Change in Fund Balance	a-b=c	128,634	423,368	(1,170,551)
Beginning Fund Balance	d	17,559,526	17,688,160	18,111,529
Ending Fund Balance	c+d=e	\$ 17,688,160	\$ 18,111,529	\$ 16,940,978

2016-17 Budget Adoption



Restricted General Fund - Multiyear Projections

Restricted General Fund		2016-17	2017-18	2018-19
Restricted LCFF Revenues		\$ 2,326,800	\$ 2,352,627	\$ 2,409,561
Other Revenue		113,556,299	113,436,423	116,184,122
Transfer-In, Sources & Contrib		65,564,294	68,460,742	70,115,101
Total Revenues & Sources	a	181,447,393	184,249,793	188,708,784
Salaries,Supplies,Services & Equipment		175,722,545	181,057,551	185,265,429
Other outgo (Pass Throughs / Debt Service)		2,813,994	2,813,994	2,813,994
Indirect Cost (Expense Offset)		2,801,724	2,955,258	3,117,206
Transfers Out		-	-	-
Total Expenses & Uses	b	181,338,263	186,826,803	191,196,629
Change in Fund Balance	a-b=c	109,131	(2,577,011)	(2,487,845)
Beginning Fund Balance	d	10,419,709	10,528,840	7,951,829
Ending Fund Balance	c+d=e	\$ 10,528,840	\$ 7,951,829	\$ 5,463,984



Appendix

Cash flow



2016-17 Budget Adoption

Actual Cash Balance	July 2016 Projected	August 2016 Projected	September 2016 Projected	October 2016 Projected	November 2016 Projected	December 2016 Projected
Beginning Cash	\$11,409,487	\$ 4,217,250	\$ 26,887,747	\$ 12,475,176	\$ 5,858,964	\$ 7,521,880
Total Receipts	13,723,195	27,033,848	38,437,617	29,229,041	28,094,902	83,820,957
Total Disbursements	16,776,030	14,695,507	39,567,616	42,443,605	42,988,655	44,393,211
A/R & A/P	(4,139,402)	10,332,156	(13,282,573)	6,598,352	16,556,669	(4,752,542)
Net Increase / Decrease	(7,192,237)	22,670,497	(14,412,571)	(6,616,212)	1,662,915	34,675,204
Ending Cash	\$ 4,217,250	\$ 26,887,747	\$ 12,475,176	\$ 5,858,964	\$ 7,521,880	\$ 42,197,083

Actual Cash Balance	January 2017 Projected	February 2017 Projected	March 2017 Projected	April 2017 Projected	May 2017 Projected	June 2017 Projected
Beginning Cash	42,197,083	31,194,063	27,973,500	27,168,362	32,944,096	15,530,007
Total Receipts	31,702,663	39,423,141	41,460,466	65,850,265	33,545,564	68,678,739
Total Disbursements	43,702,165	43,372,108	44,621,384	45,458,848	46,205,253	80,037,780
A/R & A/P	996,481	728,405	2,355,780	(14,615,683)	(4,754,401)	6,131,029
Net Increase / Decrease	(11,003,021)	(3,220,562)	(805,138)	5,775,734	(17,414,089)	(5,228,013)
Ending Cash	\$ 31,194,063	\$ 27,973,500	\$ 27,168,362	\$ 32,944,096	\$ 15,530,007	\$10,301,994

Note: Assumes \$15 million borrowed from County in November and repaid in April to manage monthly cash flow.



Appendix

All Fund Summary



2016-17 Budget Adoption

All Funds - Summary



Fd #	Fund Description	EXPENSES (Object Codes 1000-7999)			
		2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Difference	
		\$\$\$	\$\$\$	\$\$\$	%
General Fund					
01	Gen Fund - Unrestricted	\$ 404,488,666	\$ 395,806,105	\$ 8,682,562	2.2%
01	Gen Fund - Restricted	\$ 115,773,845	\$ 126,185,808	\$ (10,411,963)	-8.3%
Total General Fund		\$ 520,262,512	\$ 521,991,913	\$ (1,729,401)	-0.3%
11	Adult Education	\$ 2,189,500	\$ 2,733,141	\$ (543,641)	-19.9%
12	Child Development	\$ 12,132,800	\$ 13,334,578	\$ (1,201,778)	-9.0%
13	Cafeteria	\$ 19,959,418	\$ 19,617,147	\$ 342,271	1.7%
Facility Related Funds					
14	Deferred Maintenance	\$ -	\$ 1,391,569	\$ (1,391,569)	
21	Gen.Oblig. Bonds	\$ 128,905,840	\$ 104,854,948	\$ 24,050,892	22.9%
25	Dev Fee / Redevel	\$ 800,000	\$ 1,936,986	\$ (1,136,986)	-58.7%
35	State Modernization	\$ -	\$ 5,111,018	\$ (5,111,018)	
40	Williams Settlement	\$ -	\$ 196,675	\$ (196,675)	
Total Facility Related Funds		\$ 129,705,840	\$ 113,491,196	\$ 16,214,644	14.3%
51	Bond Int & Redemption	\$ 83,924,647	\$ 277,709,944	\$ (193,785,297)	-69.8%
67	Self Insurance	\$ 22,678,764	\$ 21,576,500	\$ 1,102,264	5.1%
ALL FUNDS		\$ 790,853,481	\$ 970,454,418	\$ (179,600,938)	-18.5%



Appendix

Restricted General Fund

2016-17 Budget Adoption

Restricted General Fund



Restricted General Fund	2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff	
LCFF (\$ for Student Attendance)	\$ 2,326,800	\$ 2,326,800	\$ -	
Other Revenue	113,556,299	120,998,848	(7,442,549)	1
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	115,883,099	123,325,648	(7,442,549)	
Salaries,Supplies,Services & Equipment	175,722,422	182,944,798	(7,222,376)	2
Other outgo (Pass Through / Debt Service)	2,813,994	3,833,319	(1,019,325)	3
Indirect Cost	2,801,724	3,694,412	(892,688)	4
Contributions & Transfers Out	(65,564,294)	(64,286,721)	(1,277,573)	5
Total Expenses & Uses	115,773,845	126,185,808	(10,411,963)	
Change in Fund Balance	109,254	(2,860,161)	2,969,414	
Beginning Fund Balance	10,419,709	13,234,888	(2,815,179)	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	10,419,709	13,234,888	(2,815,179)	
Ending Fund Balance	\$ 10,528,963	\$ 10,374,727	\$ 154,236	

Purpose of Fund - Accts for restricted resources in the General Fund such as Special Ed funds, Federal funds (Title I, Title II, Title III) & other restricted state, fed & local grants

- 1 Some of 2015-16 revenue is multiyear and will be carried over into 2016-17 after books have closed. Other grants were one-year; 2016-17 revenue is recognized when grant letter is received.
- 2 Reduced projected operating costs to support reduction in federal revenue (carryover not assumed at adoption).
- 3 Reduction in charter pass-through as assumed at adoption
- 4 Indirect cost applied to confirmed revenue sources for 2016-17. Will increase with additional revenue and carryover.
- 5 Contributions from unrestricted for RRMA and PEC has increased in line with increased costs.



Appendix

Other Funds

2016-17 Budget Adoption

Fund 11 – Adult Education



Adult Education Fund 11	2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff.	
LCFF (\$ for Student Attendance)	\$ -	\$ 67,416	\$ (67,416)	
Other Revenue	2,189,500	2,369,670	(180,170)	1
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	2,189,500	2,437,086	(247,586)	
			-	
Salaries,Supplies,Services & Equipment	2,099,991	2,656,526	(556,535)	2
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost	89,509	76,615	12,894	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	2,189,500	2,733,141	(543,641)	
			-	
Change in Fund Balance	-	(296,054)	296,054	
			-	
Beginning Fund Balance	290,300	586,354	(296,054)	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	290,300	586,354	(296,054)	
			\$ -	
Ending Fund Balance	\$ 290,300	\$ 290,300	\$ (0)	

Purpose of Fund - Accts for fed, state and local revenues for adult ed programs

- 1 Reduction in federal and state revenue
- 2 Reduction in projected program expenses to align with reduced revenues; budget will be adjusted when revenue becomes available.

2016-17 Budget Adoption

Fund 12 – Child Development



Child Development Fund 12	2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ 11,238,310	\$ 13,192,386	\$ (1,954,076)	1
Transfer-In & Sources	894,490	131,830	762,660	2
Total Revenues & Sources	12,132,800	13,324,216	(1,191,416)	
Salaries,Supplies,Services & Equipment	11,556,440	12,622,139	(1,065,699)	3
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost	519,136	655,215	(136,079)	4
Contributions & Transfers Out	57,224	57,224	-	
Total Expenses & Uses	12,132,800	13,334,578	(1,201,778)	
Change in Fund Balance	-	(10,362)	10,362	
Beginning Fund Balance	-	10,361	(10,361)	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	-	10,361	(10,361)	
Ending Fund Balance	\$ -	\$ (0)	\$ 0	

Purpose of Fund - Accts for fed, state and local revenues for child development programs

- 1 Reduction in federal revenue determined by projection of qualifying students.
- 2 Increase in transfer from General Fund to support program costs as a result of lower projected revenue.
- 3 Reduction in program costs to best align with reduced revenues,
- 4 Lower indirect cost due to reduced expenditures.

2016-17 Budget Adoption

Fund 13 – Cafeteria



Cafeteria Fund 13	2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ 19,234,418	\$ 18,727,105	\$ 507,313	1
Transfer-In & Sources	725,000	886,207	(161,207)	2
Total Revenues & Sources	19,959,418	19,613,312	346,106	
Salaries,Supplies,Services & Equipment	18,822,175	18,470,189	351,986	3
Other outgo	-	-	-	
Indirect Cost	930,400	940,115	(9,715)	
Contributions & Transfers Out	206,843	206,843	-	
Total Expenses & Uses	19,959,418	19,617,147	342,271	
Change in Fund Balance	-	(3,834)	3,834	
Beginning Fund Balance	-	3,834	(3,834)	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	-	3,834	(3,834)	
Ending Fund Balance	\$ -	\$ (0)	\$ 0	

Purpose of Fund - Accts for fed, state and local resources to operate the food service prgm

- 1 Increase in revenue (federal and state)
- 2 Decrease due to one-time support to cover 2015-16 salary increases not repeated in 2016-17
- 3 Increase in expenses to align with increased revenue

2016-17 Budget Adoption

Fund 14 – Deferred Maintenance



Deferred Maintenance Fund 14	2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ -	\$ 2,980	\$ (2,980)	
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	-	2,980	(2,980)	
Salaries,Supplies,Services & Equipment	-	1,391,569	(1,391,569)	1
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	-	1,391,569	(1,391,569)	
Change in Fund Balance	-	(1,388,589)	1,388,589	
Beginning Fund Balance	494,818	1,883,407	(1,388,589)	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	494,818	1,883,407	(1,388,589)	
Ending Fund Balance	\$ 494,818	\$ 494,818	\$ (0)	
Purpose of Fund - Accts for state apportionments & matching funds for deferred maintenance				
1 No expenditures initially assumed for FY 16-17. Budget will be adjusted as needs are determined.				

2016-17 Budget Adoption

Fund 21 – Building Fund (Bonds)



Building Fund 21	2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff.
LCFF (\$ for Student Attendance)			
Other Revenue		\$ 621,531	\$ (621,531) 1
Transfer-In & Sources	-	179,970,693	(179,970,693) 1
Total Revenues & Sources	-	180,592,224	(180,592,224)
Salaries,Supplies,Services & Equipment	128,905,840	104,854,948	24,050,892 2
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	128,905,840	104,854,948	24,050,892
Change in Fund Balance	(128,905,840)	75,737,276	(204,643,116)
Beginning Fund Balance	151,568,027	75,830,751	75,737,276
Adjustments	-	-	-
Adjusted Beginning Fund Balance	151,568,027	75,830,751	75,737,276
Ending Fund Balance	\$ 22,662,187	\$ 151,568,027	\$ (128,905,840)
<p>Purpose of Fund - Accts for proceeds from the sale and exps of locally approved General Obligation (G.O.) Bonds</p> <p>1 Revenues not assumed at adoption (including interest, rebates, one-time funds)> Bonds are anticipated to be issued over the summer. Proceeds will be reflected at 1st Interim.</p> <p>2 Increase is due to project timeline, scope and costs.</p>			

2016-17 Budget Adoption

Fund 25 – Capital Facilities



Capital Facilities Fund 25	2016-17 BUDGET ADOPTION	2015-16 THIRD	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ 5,002,844	\$ 2,435,567	\$ 2,567,277	1
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	5,002,844	2,435,567	2,567,277	
Salaries,Supplies,Services & Equipment	800,000	1,936,986	(1,136,986)	2
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	800,000	1,936,986	(1,136,986)	
Change in Fund Balance	4,202,844	498,581	3,704,263	
Beginning Fund Balance	3,879,747	3,381,166	498,581	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	3,879,747	3,381,166	498,581	
Ending Fund Balance	\$ 8,082,591	\$3,879,747	\$ 4,202,844	
Purpose of Fund - Accts for funds rec'd from developers fees				
1 Developer fees projected higher at Budget Development				
2 Budget will be adjusted as needs are prioritized and appropriate use of resources determined.				

2016-17 Budget Adoption

Fund 35 – County School Facilities



County School Facility Fund 35	2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ -	\$ 2,667,471	\$ (2,667,471)	1
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	-	2,667,471	(2,667,471)	
Salaries,Supplies,Services & Equipment	-	5,111,018	(5,111,018)	1
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	-	5,111,018	(5,111,018)	
Change in Fund Balance	-	(2,443,547)	2,443,547	
Beginning Fund Balance	7,218,967	9,662,514	(2,443,547)	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	7,218,967	9,662,514	(2,443,547)	
Ending Fund Balance	\$ 7,218,967	\$ 7,218,967	\$ (0)	

Purpose of Fund - Accts for revenues and expenses associated with statewide modernization

- Neither revenues nor expenditures initially assumed for FY 16-17. Budget will be adjusted as facilities needs are reviewed and appropriate funding source is determined.

2016-17 Budget Adoption



Fund 40 – Special Reserve for Capital Projects

Special Reserve Fund 40	2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ -	\$ 81,241	\$ (81,241)	1
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	-	81,241	(81,241)	
Salaries,Supplies,Services & Equipment	-	14,252	(14,252)	
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	182,423	(182,423)	1
Total Expenses & Uses	-	196,675	(196,675)	
Change in Fund Balance	-	(115,434)	115,434	
Beginning Fund Balance	1,545,057	1,660,491	(115,434)	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	1,545,057	1,660,491	(115,434)	
Ending Fund Balance	\$ 1,545,057	\$ 1,545,057	\$ (0)	

Purpose of Fund - Accts for the rev and exp associated with restricted facilities funds such as the "Williams Settlement", Air Resource Board and the McClymonds Family Youth Center (MFYC).

1 Revenues nor expenditures initially assumed for FY 16-17. Budget will be adjusted if revenue becomes available and for expenses identified in 2016-17

2016-17 Budget Adoption

Fund 51 – Bond Interest & Redemption



Bond Interest & Redemption Fund 51	2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ 86,992,962	\$ 76,566,923	\$ 10,426,039	1
Transfer-In & Sources	-	206,664,998	(206,664,998)	2
Total Revenues & Sources	86,992,962	283,231,921	(196,238,959)	
Salaries,Supplies,Services & Equipment	-	-	-	
Other outgo	-	89,629,944	(89,629,944)	2
Indirect Cost	-	-	-	
Contributions, Transfers Out & Sources	83,924,647	188,080,000	(104,155,353)	2
Total Expenses & Uses	83,924,647	277,709,944	(193,785,297)	
Change in Fund Balance	3,068,315	5,521,977	(2,453,662)	
Beginning Fund Balance	84,191,953	78,669,976	5,521,977	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	84,191,953	78,669,976	5,521,977	
Ending Fund Balance	\$ 87,260,268	\$ 84,191,953	\$ 3,068,315	
<p>Purpose of Fund - Accts for repayment of principal and interest of locally approved G.O. bonds. Pmts made from taxes levied by Counties</p> <p>1 Increase in bond interest projection 2 Bond sale revenue, redemption and refinancing not assumed at adoption</p>				

2016-17 Budget Adoption

Fund 67 – Self Insurance



Self Insurance Fund 67	2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff.
LCFF (\$ for Student Attendance)			
Other Revenue	\$ 22,678,764	\$ 22,681,802	\$ (3,038)
Transfer-In & Sources	-	-	-
Total Revenues & Sources	22,678,764	22,681,802	(3,038)
Salaries,Supplies,Services & Equipment	22,378,764	19,725,620	2,653,144 1
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	300,000	1,850,880	(1,550,880) 2
Total Expenses & Uses	22,678,764	21,576,500	1,102,264
Change in Fund Balance	-	1,105,302	(1,105,302)
Beginning Fund Balance	14,775,758	13,670,456	1,105,302
Adjustments	-	-	-
Adjusted Beginning Fund Balance	14,775,758	13,670,456	1,105,302
Ending Fund Balance	\$ 14,775,758	\$ 14,775,758	\$ 0

Purpose of Fund - Accts for self-insurance activities from revenues collected from other operating funds.

- 1 Initial expense projection aligned with projected budget, funding will be assessed and analyzed against obligations to maximize use of resources
- 2 One time interfund transfer in 2015-16 not repeated in 2016-17



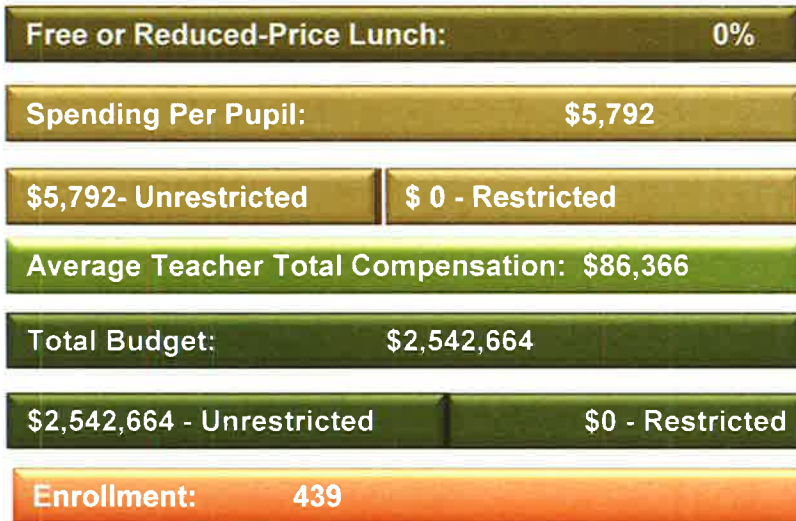
Appendix

School Site Budgets

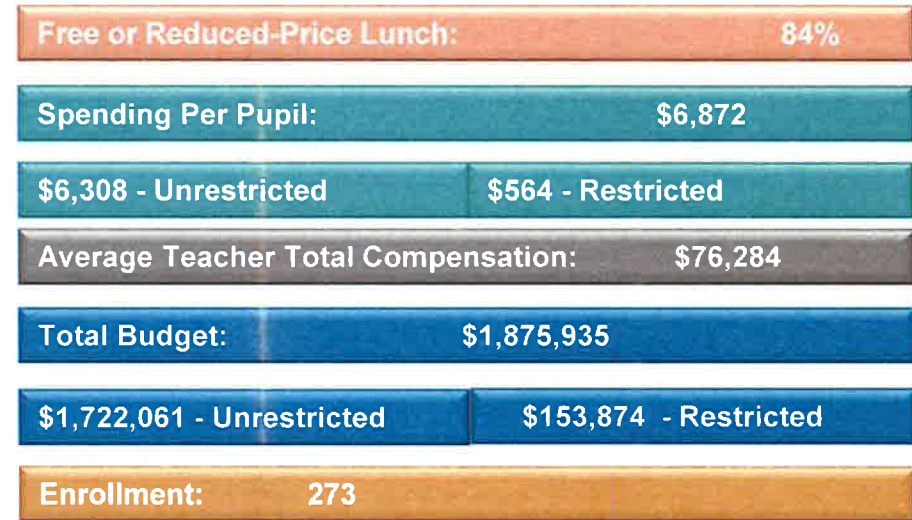
Tale of Two Schools — Elementary

Comparison of funding between 2 OUSD Schools

CROCKER HIGHLAND E.S.



MADISON PARK LOWER E.S.



2016-17 Budget Adoption

Elementary Schools – 1 of 3

(Unrestricted & Restricted)



Site	ENROLLMENT			BUDGET			PER PUPIL			COMMENTS
	FY16/17	FY15/16	DIFFERENCE	FY16/17	FY15/16	DIFFERENCE	FY16/17 Per Pupil	FY15/16 Per Pupil	DIFFERENCE	
101 - ALLENDALE	356	364	(8)	\$ 2,463,095	\$ 2,369,324	\$ 93,771	\$ 6,919	\$ 6,509	\$ 410	
102 - BELLA VISTA	419	394	25	\$ 2,909,423	\$ 2,684,685	\$ 224,738	\$ 6,944	\$ 6,814	\$ 130	
103 - BROOKFIELD	320	324	(4)	\$ 2,583,122	\$ 2,523,768	\$ 59,354	\$ 8,072	\$ 7,789	\$ 283	
105 - BURCKHALTER	233	242	(9)	\$ 2,149,960	\$ 1,967,392	\$ 182,568	\$ 9,227	\$ 8,130	\$ 1,098	
106 - CHABOT	566	567	(1)	\$ 3,389,996	\$ 3,355,522	\$ 34,475	\$ 5,989	\$ 5,918	\$ 71	
107 - EAST OAKLAND PRIDE	382	404	(22)	\$ 2,747,822	\$ 2,679,895	\$ 67,927	\$ 7,193	\$ 6,633	\$ 560	
108 - CLEVELAND	402	401	1	\$ 2,710,587	\$ 2,601,719	\$ 108,868	\$ 6,743	\$ 6,488	\$ 255	
111 - CROCKER HIGHLANDS	439	449	(10)	\$ 2,542,664	\$ 2,401,203	\$ 141,461	\$ 5,792	\$ 5,348	\$ 444	
112 - GREENLEAF ELEMENTARY	603	615	(12)	\$ 4,067,529	\$ 3,691,692	\$ 375,836	\$ 6,745	\$ 6,003	\$ 743	
114 - GLOBAL FAMILY SCHOOL	431	429	2	\$ 3,123,343	\$ 2,743,731	\$ 379,612	\$ 7,247	\$ 6,396	\$ 851	
115 - EMERSON	320	291	29	\$ 2,184,493	\$ 1,892,145	\$ 292,348	\$ 6,827	\$ 6,502	\$ 324	
116 - FRANKLIN	713	725	(12)	\$ 5,004,682	\$ 4,649,844	\$ 354,838	\$ 7,019	\$ 6,414	\$ 606	
117 - FRUITVALE	359	340	19	\$ 2,775,450	\$ 2,502,801	\$ 272,649	\$ 7,731	\$ 7,361	\$ 370	
118 - GARFIELD	585	587	(2)	\$ 4,047,706	\$ 3,761,292	\$ 286,414	\$ 6,919	\$ 6,408	\$ 512	
119 - GLENVIEW	436	444	(8)	\$ 2,957,997	\$ 2,936,395	\$ 21,601	\$ 6,784	\$ 6,614	\$ 171	
121 - LA ESCUELITA	415	358	57	\$ 2,991,944	\$ 2,560,261	\$ 431,683	\$ 7,210	\$ 7,152	\$ 58	
122 - GRASS VALLEY	218	222	(4)	\$ 1,924,051	\$ 1,907,973	\$ 16,078	\$ 8,826	\$ 8,594	\$ 231	
123 - FUTURES ELEMENTARY	307	315	(8)	\$ 2,055,519	\$ 1,982,747	\$ 72,772	\$ 6,696	\$ 6,294	\$ 401	
125 - NEW HIGHLAND ACADEMY	356	360	(4)	\$ 2,477,140	\$ 2,470,760	\$ 6,381	\$ 6,958	\$ 6,863	\$ 95	
127 - HILLCREST	369	367	2	\$ 2,183,873	\$ 2,016,083	\$ 167,790	\$ 5,918	\$ 5,493	\$ 425	
129 - LAFAYETTE	172	190	(18)	\$ 1,771,594	\$ 1,967,650	\$ (196,056)	\$ 10,300	\$ 10,356	\$ (56)	Enrollment, LCFF % decline

2016-17 Budget Adoption

Elementary Schools – 2 of 3

(Unrestricted & Restricted)



Site	ENROLLMENT			BUDGET			PER PUPIL			COMMENTS
	FY16/17	FY15/16	DIFFERENCE	FY16/17	FY15/16	DIFFERENCE	FY16/17 Per Pupil	FY15/16 Per Pupil	DIFFERENCE	
131 - LAUREL	555	561	(6)	\$ 3,453,827	\$ 3,301,715	\$ 152,113	\$ 6,223	\$ 5,885	\$ 338	
133 - LINCOLN	728	737	(9)	\$ 4,744,788	\$ 4,710,358	\$ 34,430	\$ 6,518	\$ 6,391	\$ 126	
136 - HORACE MANN	421	403	18	\$ 2,728,557	\$ 2,541,675	\$ 186,881	\$ 6,481	\$ 6,307	\$ 174	
138 - MARKHAM	402	373	29	\$ 2,800,288	\$ 2,477,984	\$ 322,304	\$ 6,966	\$ 6,643	\$ 323	
142 - JOAQUIN MILLER	420	411	9	\$ 2,497,669	\$ 2,336,285	\$ 161,384	\$ 5,947	\$ 5,684	\$ 262	
143 - MONTCLAIR	639	613	26	\$ 3,567,893	\$ 3,202,672	\$ 365,221	\$ 5,584	\$ 5,225	\$ 359	
144 - PARKER	371	317	54	\$ 2,913,085	\$ 2,501,078	\$ 412,007	\$ 7,852	\$ 7,890	\$ (38)	One-time in 15-16 not incl in 16-17
145 - PERALTA	327	321	6	\$ 2,161,954	\$ 2,116,142	\$ 45,812	\$ 6,611	\$ 6,592	\$ 19	
146 - PIEDMONT AVENUE	312	331	(19)	\$ 2,212,444	\$ 2,261,317	\$ (48,873)	\$ 7,091	\$ 6,832	\$ 259	Decrease in Restricted; estimated salaries less for 16-17 than 15-16
148 - REDWOOD HEIGHTS	333	326	7	\$ 1,962,058	\$ 1,878,023	\$ 84,036	\$ 5,892	\$ 5,761	\$ 131	
149 - COMMUNITY UNITED ELEMEN	396	403	(7)	\$ 2,674,070	\$ 2,438,383	\$ 235,687	\$ 6,753	\$ 6,051	\$ 702	
151 - SEQUOIA	421	422	(1)	\$ 2,726,373	\$ 2,735,737	\$ (9,364)	\$ 6,476	\$ 6,483	\$ (7)	Decrease in Restricted; estimated salaries less for 16-17 than 15-16
154 - SOBRANTE PARK	273	280	(7)	\$ 1,875,935	\$ 1,721,247	\$ 154,688	\$ 6,872	\$ 6,147	\$ 724	
157 - THORNHILL	401	396	5	\$ 2,279,838	\$ 2,090,862	\$ 188,975	\$ 5,685	\$ 5,280	\$ 405	
165 - ACORN WOODLAND	282	276	6	\$ 2,070,218	\$ 1,970,349	\$ 99,869	\$ 7,341	\$ 7,139	\$ 202	
166 - HOWARD	195	183	12	\$ 1,763,181	\$ 1,550,678	\$ 212,503	\$ 9,042	\$ 8,474	\$ 568	
168 - CARL MUNCK	240	243	(3)	\$ 2,026,333	\$ 2,043,369	\$ (17,036)	\$ 8,443	\$ 8,409	\$ 34	Est. salaries for 16-17 are less than 15-16
170 - HOOVER	287	287	-	\$ 2,372,445	\$ 2,273,065	\$ 99,380	\$ 8,266	\$ 7,920	\$ 346	

2016-17 Budget Adoption

Elementary Schools – 3 of 3

(Unrestricted & Restricted)



Site	ENROLLMENT			BUDGET			PER PUPIL			COMMENTS
	FY16/17	FY15/16	DIFFERENCE	FY16/17	FY15/16	DIFFERENCE	FY16/17 Per Pupil	FY15/16 Per Pupil	DIFFERENCE	
171 - KAISER	259	265	(6)	\$ 1,731,852	\$ 1,690,780	\$ 41,072	\$ 6,687	\$ 6,380	\$ 306	
172 - FRED T KOREMATSU DISCOVER	397	406	(9)	\$ 2,696,940	\$ 2,598,025	\$ 98,915	\$ 6,793	\$ 6,399	\$ 394	
175 - MANZANITA SEED	426	412	14	\$ 2,701,463	\$ 2,468,658	\$ 232,804	\$ 6,341	\$ 5,992	\$ 350	
177 - ESPERANZA ACADEMY	353	352	1	\$ 2,618,915	\$ 2,371,496	\$ 247,419	\$ 7,419	\$ 6,737	\$ 682	
178 - BRIDGES ACADEMY @ MELROS	445	442	3	\$ 3,051,931	\$ 2,792,043	\$ 259,888	\$ 6,858	\$ 6,317	\$ 541	
179 - MANZANITA COMMUNITY SCH	376	361	15	\$ 2,728,911	\$ 2,318,584	\$ 410,327	\$ 7,258	\$ 6,423	\$ 835	
181 - Encompass	327	322	5	\$ 2,365,282	\$ 2,098,105	\$ 267,177	\$ 7,233	\$ 6,516	\$ 717	
182 - MARTIN LUTHER KING JR.	287	269	18	\$ 2,360,914	\$ 2,257,059	\$ 103,855	\$ 8,226	\$ 8,391	\$ (164)	Estimated teachers cost is lower than in 15-16. Also, LCFF % declined.
183 - PLACE @ PRESCOTT	238	228	10	\$ 2,191,913	\$ 2,102,319	\$ 89,594	\$ 9,210	\$ 9,221	\$ (11)	Estimated teachers cost is lower than in 15-16.
186 - INTERNATIONAL COMMUNITY	315	320	(5)	\$ 2,377,516	\$ 2,295,920	\$ 81,597	\$ 7,548	\$ 7,175	\$ 373	
190 - THINK COLLEGE NOW	299	299	-	\$ 2,147,305	\$ 1,865,950	\$ 281,355	\$ 7,182	\$ 6,241	\$ 941	
191 - SANKOFA ACADEMY	304	322	(18)	\$ 2,483,713	\$ 2,477,170	\$ 6,542	\$ 8,170	\$ 7,693	\$ 477	
192 - RISE	276	285	(9)	\$ 2,141,923	\$ 2,290,100	\$ (148,177)	\$ 7,761	\$ 8,035	\$ (275)	Less restricted for 16-17
193 - Reach Academy	397	381	16	\$ 2,480,193	\$ 2,317,228	\$ 162,965	\$ 6,247	\$ 6,082	\$ 165	

2016-17 Budget Adoption

Middle Schools (Unrestricted & Restricted)



Site	ENROLLMENT			BUDGET			PER PUPIL			COMMENTS
	FY16/17	FY15/16	DIFFERENCE	FY16/17	FY15/16	DIFFERENCE	FY16/17 Per Pupil	FY15/16 Per Pupil	DIFFERENCE	
201 - CLAREMONT MIDDLE	390	389	1	\$ 2,911,482	\$ 2,610,172	\$ 301,310	\$ 7,465	\$ 6,710	\$ 755	Add'l students result in more revenue, but add'l teacher cost is estimated to be less than in 15-16.
203 - FRICK MIDDLE	221	178	43	\$ 2,476,899	\$ 1,817,265	\$ 659,635	\$ 11,208	\$ 10,209	\$ 998	
204 - WEST OAKLAND MIDDLE	204	201	3	\$ 2,204,602	\$ 2,108,398	\$ 96,204	\$ 10,807	\$ 10,490	\$ 317	
206 - BRET HARTE MIDDLE	478	433	45	\$ 4,244,462	\$ 3,900,210	\$ 344,252	\$ 8,880	\$ 9,007	\$ (128)	
210 - EDNA BREWER MIDDLE	770	760	10	\$ 4,566,397	\$ 4,400,259	\$ 166,138	\$ 5,930	\$ 5,790	\$ 141	
211 - MONTERA MIDDLE	786	791	(5)	\$ 4,998,251	\$ 4,842,950	\$ 155,300	\$ 6,359	\$ 6,123	\$ 237	
212 - ROOSEVELT MIDDLE	536	470	66	\$ 4,265,935	\$ 3,673,610	\$ 592,324	\$ 7,959	\$ 7,816	\$ 143	
213 - WESTLAKE MIDDLE	365	404	(39)	\$ 3,126,597	\$ 3,105,101	\$ 21,496	\$ 8,566	\$ 7,686	\$ 880	
215 - MADISON MIDDLE	795	683	112	\$ 6,049,569	\$ 5,117,478	\$ 932,092	\$ 7,610	\$ 7,493	\$ 117	
221 - ELMHURST COMMUNITY PREP	366	361	5	\$ 2,891,902	\$ 2,581,972	\$ 309,930	\$ 7,901	\$ 7,152	\$ 749	
224 - ALLIANCE ACADEMY	339	369	(30)	\$ 2,653,203	\$ 2,422,736	\$ 230,467	\$ 7,827	\$ 6,566	\$ 1,261	
226 - ROOTS INTERNATIONAL ACAD	315	315	-	\$ 2,444,671	\$ 2,237,544	\$ 207,127	\$ 7,761	\$ 7,103	\$ 658	
228 - UNITED FOR SUCCESS ACADEM	359	369	(10)	\$ 2,790,227	\$ 2,621,827	\$ 168,400	\$ 7,772	\$ 7,105	\$ 667	
232 - COLISEUM COLLEGE PREP ACA	461	452	9	\$ 4,262,488	\$ 3,993,382	\$ 269,106	\$ 9,246	\$ 8,835	\$ 411	
235 - MELROSE LEADERSHIP ACAD	502	469	33	\$ 3,707,428	\$ 3,149,479	\$ 557,949	\$ 7,385	\$ 6,715	\$ 670	
236 - URBAN PROMISE ACADEMY	363	361	2	\$ 2,920,943	\$ 2,677,015	\$ 243,928	\$ 8,047	\$ 7,416	\$ 631	

2016-17 Budget Adoption

High Schools (Unrestricted & Restricted)



Site	ENROLLMENT			BUDGET			PER PUPIL			COMMENTS
	FY16/17	FY15/16	DIFFERENCE	FY16/17	FY15/16	DIFFERENCE	FY16/17 Per Pupil	FY15/16 Per Pupil	DIFFERENCE	
301 - CASTLEMONT HIGH SCHOOL	740	497	243	\$ 7,594,735	\$ 5,127,689	\$ 2,467,046	\$ 10,263	\$ 10,317	\$ (54)	Add'l students result in more revenue, but add'l teacher cost is estimated to be less than in 15-16.
302 - FREMONT HIGH SCHOOL	802	740	62	\$ 7,901,706	\$ 6,783,726	\$ 1,117,980	\$ 9,853	\$ 9,167	\$ 685	
303 - MCCLYMONDS HIGH SCHOOL	332	307	25	\$ 3,796,055	\$ 3,854,625	\$ (58,570)	\$ 11,434	\$ 12,556	\$ (1,122)	One-time in 15-16 not incl in 16-17
304 - OAKLAND HIGH SCHOOL	1,527	1,492	35	\$ 12,996,619	\$ 11,380,964	\$ 1,615,655	\$ 8,511	\$ 7,628	\$ 883	
305 - OAKLAND TECH HIGH SCHOOL	1,851	1,900	(49)	\$ 13,869,341	\$ 12,608,035	\$ 1,261,306	\$ 7,493	\$ 6,636	\$ 857	
306 - SKYLINE HIGH SCHOOL	1,773	1,775	(2)	\$ 13,729,528	\$ 11,769,922	\$ 1,959,605	\$ 7,744	\$ 6,631	\$ 1,113	
309 - BUNCHE ACADEMY	68	68	-	\$ 1,866,227	\$ 1,869,636	\$ (3,409)	\$ 27,445	\$ 27,495	\$ (50)	Less in restricted
310 - DEWEY HIGH SCHOOL	205	205	-	\$ 2,425,301	\$ 2,298,451	\$ 126,850	\$ 11,831	\$ 11,212	\$ 619	
311 - Gateway to College	64	64	-	\$ 399,952	\$ 383,225	\$ 16,727	\$ 6,249	\$ 5,988	\$ 261	
313 - STREET ACADEMY	113	113	-	\$ 768,596	\$ 1,024,204	\$ (255,608)	\$ 6,802	\$ 9,064	\$ (2,262)	Budget is based on MOU. 15/16 includes one-time.
330 - INDEPENDENT STUDY	187	187	-	\$ 2,158,531	\$ 1,989,866	\$ 168,664	\$ 11,543	\$ 10,641	\$ 902	
333 - Community Day School	20	20	-	\$ 923,839	\$ 716,858	\$ 206,981	\$ 46,192	\$ 35,843	\$ 10,349	
335 - LIFE ACADEMY	459	458	1	\$ 4,297,040	\$ 3,841,661	\$ 455,380	\$ 9,362	\$ 8,388	\$ 974	
338 - MetWest	162	162	-	\$ 2,136,303	\$ 1,755,118	\$ 381,186	\$ 13,187	\$ 10,834	\$ 2,353	
352 - RUDSDALE	168	168	-	\$ 1,726,222	\$ 1,607,255	\$ 118,967	\$ 10,275	\$ 9,567	\$ 708	
353 - OAKLAND INTERNATIONAL	391	373	18	\$ 4,674,595	\$ 4,098,140	\$ 576,455	\$ 11,955	\$ 10,987	\$ 969	

2016-17 Budget Adoption

All Schools Summary (Unrestricted & Restricted)

Site	ENROLLMENT			BUDGET			PER PUPIL		
	FY16/17	FY15/16	DIFFERENCE	FY16/17	FY15/16	DIFFERENCE	FY16/17 Per Pupil	FY15/16 Per Pupil	DIFFERENCE
TOTAL	36,215	35,469	746	\$ 277,751,364	\$ 254,130,032	\$ 23,621,332	\$ 7,670	\$ 7,165	\$ 505
TOTAL FOR ELEMENTARY SCHOOLS	20,103	19,935	168	\$ 139,971,718	\$ 131,761,259	\$ 8,210,459	\$ 6,963	\$ 6,610	\$ 353
TOTAL FOR MIDDLE SCHOOLS	7,250	7,005	245	\$ 56,515,056	\$ 51,259,398	\$ 5,255,657	\$ 7,795	\$ 7,318	\$ 478
TOTAL FOR CONVENTIONAL HS	8,037	7,704	333	\$ 70,995,922	\$ 61,219,879	\$ 9,776,042	\$ 8,834	\$ 7,947	\$ 887
TOTAL FOR ALTERNATIVE HS	825	825	-	\$ 10,268,669	\$ 9,889,495	\$ 379,173	\$ 12,447	\$ 11,987	\$ 460



Appendix

Central Site Budgets

2016-17 Budget Adoption Central Offices (Unrestricted & Restricted)

TO COME

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