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	G = General Ledger Data; S = Supplemental Data		
Form	Description	Data Supp 2015-16 Estimated Actuals	lied For: 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	G	G
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
49	Capital Project Fund for Blended Component Units	<u> </u>	<u> </u>
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		G
53	Tax Override Fund	<u> </u>	
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		G
61			
62	Cafeteria Enterprise Fund		
63	Charter Schools Enterprise Fund		
66	Other Enterprise Fund		
67	Warehouse Revolving Fund		
	Self-Insurance Fund	<u> </u>	<u> </u>
71	Retiree Benefit Fund	G	G
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)		
Α	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		<u> </u>
СВ	Budget Certification		S ·
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	\$	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS

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G = General Ledger Data; S = Supplemental Data

		Data Supp	lied For:
Form	Description	2015-16 Estimated Actuals	2016-17 Budget
NCMOE	No Child Left Behind Maintenance of Effort	GS	
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

West Contra Costa Unified Contra Costa County

			201	2015-16 Estimated Actuals	als		2016-17 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
A. REVENUES									
1) LCFF Sources		8010-8099	243,959,331.00	00.0	243,959,331.00	256,761,237.00	00.0	256,761,237.00	5.2%
2) Federal Revenue		8100-8299	0.00	23,656,917.00	23,656,917.00	0.00	18,183,933.00	18,183,933.00	-23.1%
3) Other State Revenue		8300-8599	19,532,228.00	30,776,287.00	50,308,515.00	11,139,802.00	28,223,847.00	39,363,649.00	-21.8%
4) Other Local Revenue		8600-8799	1,613,444.00	20,719,749.00	22,333,193.00	1,600,000.00	18,842,487.00	20,442,487.00	-8.5%
5) TOTAL, REVENUES	-		265,105,003.00	75,152,953.00	340,257,956.00	269,501,039.00	65,250,267.00	334,751,306.00	-1.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	84,329,228.00	36,777,828.00	121,107,056.00	94,090,636.00	33,914,337.00	128,004,973.00	5.7%
2) Classified Salaries		2000-2999	29,204,759,00	21,197,081.00	50,401,840.00	30,865,779.00	22,716,038.00	53,581,817.00	6.3%
3) Employee Benefits		3000-3999	49,673,851.00	22,303,706.00	71,977,557.00	56,054,028.00	23,824,069.00	79,878,097.00	11.0%
4) Books and Supplies		4000-4999	7,762,777.90	12,414,103.00	20,176,880.00	7,243,395.00	8,700,313.00	15,943,708.00	-21.0%
5) Services and Other Operating Expenditures	40	5000-5999	23,648,153.00	37,155,675.00	60,803,828.00	30,808,553.00	22,632,911.00	53,441,464.00	-12.1%
6) Capital Outlay		6669-0009	1,117,396.00	1,139,517.00	2,256,913.00	899,311.00	1,767,857.00	2,667,168.00	18.2%
7) Other Outgo (excluding Transfers of Indirect Costs)	ĸ	7100-7299	998,157.00	303,283.00	1,301,440.00	988,731.00	670,845.00	1,659,576.00	27.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,247,971.00)	1,405,985.00	(841,986.00)	(2,065,645.00)	1,212,677.00	(852,968.00)	1.3%
9) TOTAL, EXPENDITURES			194,486,350.00	132,697,178.00	327,183,528.00	218,884,788.00	115,439,047.00	334,323,835.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	(6		70,618,653.00	(57,544,225.00)	13,074,428.00	50,616,251.00	(50,188,780.00)	427,471.00	%2'96-
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	225,000.00	0.00	225,000.00	00.0	. 00.00	0.00	-100.0%
b) Transfers Out		7600-7629	00:00	00.0	0.00	0.00	0.00	0.00	0.0%
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	00.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(52,043,627.00)	52,043,627.00	0.00	(52,756,002.00)	52,756,002.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	JSES		(51,818,627.00)	52,043,627.00	225,000.00	(52,756,002.00)	52,756,002.00	0.00	-100.0%

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

			201	2015-16 Estimated Actuals	als		2016-17 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)			18,800,026.00	(5,500,598.00)	13,299,428.00	(2,139,751.00)	2,567,222.00	427,471.00	%8'96-
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	22,803,118.16	20,082,301.52	42,885,419.68	41,017,157.52	14,581,703.52	55,598,861.04	29.6%
b) Audit Adjustments		9793	(585,986.64)	00:0	(585,986.64)	00.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			22,217,131.52	20,082,301.52	42,299,433.04	41,017,157.52	14,581,703.52	55,598,861.04	31.4%
d) Other Restatements		9795	0.00	00.0	0.00	00.0	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,217,131.52	20,082,301.52	42,299,433.04	41,017,157.52	14,581,703.52	55,598,861.04	31.4%
2) Ending Balance, June 30 (E + F1e)			41,017,157.52	14,581,703.52	55,598,861.04	38,877,406.52	17,148,925.52	56,026,332.04	0.8%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	70,000.00	0000	70,000,00	70,000.00	00:00	70,000.00	0.0%
Stores		9712	258,417.00	0.00	258,417.00	230,000.00	0.00	230,000.00	-11.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	00.0	0.00	0.0%
All Offners		9719	00:0	0.00	0.00	0.00	0.00	0.00	%0.0
b) Restricted		9740	000	14,581,707.06	14,581,707.06	0:00	17,148,929.03	17,148,929.03	17.6%
c) Committed Stabilization Arrangements		9750	0.00	000	0.00	0.00	00:0	0.00	0:0%
Other Commitments		9760	0.00	0.00	0.00	500,000.00	00.0	500,000,000	
ERATE Technology	0000	9760				500,000.00	1 202	500,000,00	
d) Assigned						1.00			
Other Assignments		9780	00'0	0.00	00'0	0,00	00.0	00.00	0.0%
e) Unassigned/unappropriated		ļ							
Reserve for Economic Uncertainties		68/6	9,544,378.00	00.0	9,544,378.00	10,813,526,00	000	10,813,526.00	13.3%
Unassigned/Unappropriated Amount		9790	31,144,362.52	(3.54)	31,144,358.98	27,263,880.52	(3.51)	27.263.877.01	-12.5%

West Contra Costa Unified Contra Costa County

		90	2015-16 Fetimated Actuals	<u>u</u>		2046:47 Rudocf		
	•			2		126550 1 -0107	,	
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
G, ASSETS				-				
1) Cash a) in County Treasury	9110	0.00	00'0	0.00				
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00				
b) in Banks	9120	00.0	0.00	0.00				-
c) in Revolving Fund	9130	00.0	000	00.0				
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	00.0	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	00.00	0.00	0.00				
8) Other Current Assets	9340	0.00	0.00	0.00				
9) TOTAL, ASSETS		00'0	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources	9490	00.0	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS		00.0	0.00	0.00				
I. LIABILITIES	***************************************							
1) Accounts Payable	9200	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) Uneamed Revenue	9650	0.00	0.00	00:00				
6) TOTAL, LIABILITIES		0.00	00'0	0.00				
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources	0696	0.00	00.00	0.00				
2) TOTAL, DEFERRED INFLOWS		0.00	00'0	0.00				
K FUND EQUITY								
Ending Fund Balance, June 30								

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West Contra Costa Unified Contra Costa County

			200	2045 46 Fatimited A. 4.1.1.	J		2046 47 Budgest		
			20	13-10 Estimateu Actua	2		1960ng /1-0107		
					Total Fund			Total Fund	% Diff
		Object	Unrestricted	Restricted	col. A + B	Unrestricted	Restricted	col. D + E	Column
cription	Resource Codes	Codes	(A)	(B)	(0)	(D)	(E)	(F)	C&F
39 + H2) - (16 + J2)			00'0	00.0	0.00				

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

		20,	2015-16 Estimated Actuals	<u>s</u>		2016-17 Budget		
				1				
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
LCFF SOURCES								
Principal Apportionment State Aid - Current Year	8011	137,108,319.00	0.00	137,108,319.00	153,069,211.00	900	153,069,211.00	11.6%
Education Protection Account State Aid - Current Year	8012	37,796,560.00	0.0	37,796,560.00	35,977,532.00	00.0	35,977,532.00	4.8%
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	00.0	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions	8021	623,590.00	08.0	623,590.00	623,590.00	90.9	623,590.00	0.0%
Timber Yield Tax	8022	0.00	0.00	0.00	0.00	000	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029	7,074.00	00.0	7,074.00	7,074.00	0.00	7,074.00	0.0%
County & District Taxes Secured Roll Taxes	8041	59,714,126.00	000	59,714,126,00	59,714,126.00	0000	59,714,126.00	0.0%
Unsecured Roll Taxes	8042	2,653,319.00	00.0	2,653,319.00	2,653,319.00	0000	2,653,319.00	0.0%
Prior Years' Taxes	8043	00:00		0.00	0.00	06.0	0.00	0.0%
Supplemental Taxes	8044	2,588,024.00	06:0	2,588,024.00	2,588,024.00	0.00	2,588,024.00	0.0%
Education Revenue Augmentation Fund (ERAF)	8045	9,977,214.00	0.00	9,977,214.00	9,977,214.00	000	9,977,214.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047	2,564,571.00	6.00	2,564,571.00	2,564,571.00	00.0	2,564,571.00	0.0%
Penalties and Interest from Delinquent Taxes	8048	00.0	0.00	0.00	0.00	00.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	8081	0.00	00-0	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00	00.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	8089	0.00	3.80	0.00	0.00	00.0	0.00	0.0%
Subtotal, LCFF Sources		253,032,797.00	00:0	253,032,797.00	267,174,661.00	000	267,174,661.00	5.6%
LCFF Transfers Unrestricted LCFF Transfers - Current Year	8091	00.0		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year All Other	8091	0.00	00:00	0.00	0.00	00.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	8096	(9,073,466,00)	000	(9,073,466.00)	(10,413,424.00)	000	(10,413,424.00)	14.8%
Property Taxes Transfers	8097	00.0	00.0	0.00	0.00	00.00	00.00	0.0%

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

			107	ZV15-16 Estimated Actuals	SIS		Z016-17 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
LCFF/Revenue Limit Transfers - Prior Years		8098	00.0	0.00	00.0	0.00	0.00	0.00	%0'0
TOTAL, LCFF SOURCES			243,959,331.00	0.00	243,959,331.00	256,761,237.00	0.00	256,761,237.00	5.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	00.0	00.0	00.0	0,00	0.00	0.00	0.0%
Special Education Entitlement		8181	00.0	5,647,907.00	5,647,907.00	0.00	5,640,318.00	5,640,318.00	-0.1%
Special Education Discretionary Grants		8182	00:0	1,525,758.00	1,525,758.00	60 0	1,281,731.00	1,281,731.00	-16.0%
Child Nutrition Programs		8220	00.0	0.00	00.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	000	0.00	0.00	%0'0
Forest Reserve Funds		8260	0.00	000	0.00	0.00	0.00	0.00	%0'0
Flood Control Funds		8270	0.00	0.00	0.00	00.00	0.00	0.00	%0'0
Wildlife Reserve Funds		8280	0.00	00.0	00.0	00.00	00.0	00'0	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	00.00	0.00	00.0	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	00.0	0.00	00.0	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290		8,954,861.00	8,954,861.00		6,200,000,00	6,200,000.00	-30.8%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		00.0	00.0		00.0	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		2,177,531.00	2,177,531.00		1,529,174.00	1,529,174.00	-29.8%
NCLB: Title III, Immigrant Education Program	4201	8290		128,569.00	128,569.00		83,651.00	83,651.00	-34.9%

West Contra Costa Unified Contra Costa County

			2015	2015-16 Estimated Actuals	<u>s</u>		2016-17 Budget		
					1				
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		1,927,562.00	1,927,562.00		980,699.00	980,699.00	-49.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		00'0	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030- 3199, 4036-4126, 5510	8290		1,701,179.00	1,701,179.00		865,794.00	865,794.00	-49.1%
Vocational and Applied Technology Education	3500-3699	8290		267,831.00	267,831.00		267,831.00	267,831.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		229.00	229.00	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	00'0	1,325,490.00	1,325,490.00	00:00	1,334,735.00	1,334,735.00	0.7%
TOTAL, FEDERAL REVENUE			0.00	23,656,917.00	23,656,917.00	00:0	18,183,933.00	18,183,933.00	-23.1%
OTHER STATE REVENUE Other State Apportionments							,		·
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		00.0	00'0	0.0%
Special Education Master Plan Current Year	6500	8311		17,472,954.00	17,472,954.00		17,472,954.00	17,472,954.00	0.0%
Prior Years	6500	8319		363,270.00	363,270.00		363,270.00	363,270.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	000	0.00	0.00	0000	00.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	00.0	06:0:-	00'0	0.00	0.0%
Child Nutrition Programs		8520	0.00	00.00	00.0	00.0	00.00	0.00	0.0%
Mandated Costs Reimbursements		8550	15,684,292.00	00.00	15,684,292.00	7,417,423.00	00.0	7,417,423.00	-52.7%
Lottery - Unrestricted and Instructional Materials		8560	3,847,936.00	1,187,657.00	5,035,593.00	3,722,379.00	1,146,333.00	4,868,712.00	-3.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions	•	8575	0.00	0.00	0.00	000	00'0	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	00.0	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	00.00	00.0	0.00	00.0	00.0	0.0%
School Based Coordination Program	7250	8590		00.00	00.0		000	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,573,129.00	3,573,129.00		3,573,129.00	3,573,129.00	%0.0
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	00'0		0.00	00.0	0.0%

			2015-	2015-16 Estimated Actuals	SII		2016-17 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted	Total Fund col. D + E (F)	% Diff Column C.& F
California Clean Energy Jobs Act	6230	8590		1,792,167.00	1,792,167.00		1,000,000.00	1,000,000.00	-44.2%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		1,842,442.00	1,842,442,00	way
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		00.00	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	0.00	6,387,110.00	6,387,110.00	00'0	2,825,719.00	2,825,719.00	-55.8%
TOTAL, OTHER STATE REVENUE			19,532,228.00	30,776,287.00	50,308,515.00	11,139,802.00	28,223,847,00	39,363,649.00	-21.8%

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West Contra Costa Unified Contra Costa County

			20	2015-16 Estimated Actuals	sli		2016-17 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& 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	%0.0
Unsecured Roll		8616	80.0	0.00	0.00	06.0	0,00	0.00	0.0%
Prior Years' Taxes		8617	0.00	00.00	00.0	06:0	00.0	00.0	0.0%
Supplemental Taxes		8618	000	00.00	00.0	00.0	00.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	00.0	9,762,165.00	9,762,165.00	0.00	9,732,165.00	9,732,165.00	%E'0-
Other		8622	0.00	5,599,080.00	5,599,080.00	00'0	5,604,624.00	5,604,624.00	0.1%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	00'0	71.20	0.00	00.0	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629		0.00	0.00	00:00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	00.0	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	00.00	00:0	00:00	0.00	0.0%
Food Service Sales		8634	0.00	00.0	00'0	00:0	00:00	0.00	0.0%
All Other Sales		8638	0.00	00.00	00'0	00'0	00'0	00.0	0.0%
Leases and Rentals		8650	300,000,00	50,000.00	350,000.00	300,000.00	21,712.00	321,712.00	-8.1%
Interest		8660	100,000,00	0.00	100,000,00	100,000.00	00.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	00:00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8671	0.00	00.6	0.00	0:00		0.00	0.0%
Non-Resident Students		8672	0.00	000	0.00	00'0	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	00.00	0.00	00:0	00'0	0.00	0.0%
Interagency Services		8677	0.00	1,275,998.00	1,275,998.00	00'0	405,164.00	405,164.00	-68.2%
Mitigation/Developer Fees		8681	0.00	00:00	00.00	00'0	00.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0,00	0.00	00.0	00'0	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF								•	

			201	2015-16 Estimated Actuals	als		2016-17 Budget		
		Object	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
Description	Resource Codes	Codes	(A)	(B)	(C)	(D)	Œ	(F)	C&F
(50%) Adjustment		8691	00'0	0.00	00'0	00'0	90.0	00.0	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	00.0	00.0	0,00	0.0%
All Other Local Revenue		8698	1,213,444.00	4,032,506.00	5,245,950.00	1,200,000.00	3,078,822.00	4,278,822.00	-18.4%
Tuition		8710	00'0	0.00	0.00	0.00	00.0	0.00	0.0%
All Other Transfers In		8781-8783	00.0	0.00	0.00	00.0	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charles Schools	929	8791		00 0	UUU		C		%U &
From County Offices	0059	8792		00:00	00:0	dr. dr.	00.0	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		00.0	00'0	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		00:0	00.00		00'0	00:00	%0′0
From JPAs	6360	8793		0.00	0.00		0.00	00.00	%0 [.] 0
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	00'0	0.00	00'0	0.00	0.0%
From County Offices	All Other	8792	00.0	00:00	0.00	00.0	00.0	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	00.0	0.00	0.00	00.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,613,444.00	20,719,749.00	22,333,193.00	1,600,000.00	18,842,487.00	20,442,487.00	-8.5%
TOTAL, REVENUES			265,105,003.00	75,152,953.00	340,257,956.00	269,501,039.00	65,250,267.00	334,751,306.00	-1.6%

July 1 Gener Unrestricted Expenditur

> West Contra Costa Unified Contra Costa County

		201	2015-16 Estimated Actuals	s		2016-17 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
CERTIFICATED SALARIES					., .			
Certificated Teachers' Salaries	1100	71,132,425.00	23,949,625.00	95,082,050.00	78,901,604.00	21,701,970.00	100,603,574.00	5.8%
Certificated Pupil Support Salaries	1200	2,059,875.00	5,479,660.00	7,539,535.00	2,454,353.00	6,166,726.00	8,621,079.00	14.3%
Certificated Supervisors' and Administrators' Salaries	1300	10,025,120.00	2,426,394.00	12,451,514.00	10,912,061.00	2,179,809.00	13,091,870.00	5.1%
Other Certificated Salaries	1900	1,111,808.00	4,922,149.00	6,033,957.00	1,822,618.00	3,865,832.00	5,688,450.00	-5.7%
TOTAL, CERTIFICATED SALARIES		84,329,228.00	36,777,828.00	121,107,056.00	94,090,636.00	33,914,337.00	128,004,973.00	5.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	2,056,113.00	12,062,506.00	14,118,619,00	2,506,708.00	12,396,911.00	14,903,619.00	5.6%
Classified Support Salaries	2200	10,973,999.00	4,988,191.00	15,962,190.00	11,369,341.00	6,808,295.00	18,177,636.00	13.9%
Classified Supervisors' and Administrators' Salaries	2300	3,195,366.00	598,228.00	3,793,594.00	3,419,964.00	648,138.00	4,068,102.00	7.2%
Clerical, Technical and Office Salaries	2400	10,565,797.00	2,256,311.00	12,822,108.00	11,178,295.00	2,192,430.00	13,370,725.00	4.3%
Other Classified Salaries	2900	2,413,484.00	1,291,845.00	3,705,329.00	2,391,471.00	670,264.00	3,061,735.00	-17.4%
TOTAL, CLASSIFIED SALARIES		29,204,759.00	21,197,081.00	50,401,840.00	30,865,779.00	22,716,038.00	53,581,817.00	6.3%
EMPLOYEE BENEFITS								
STRS	3101-3102	8,857,542.00	3,535,712.00	12,393,254.00	11,654,406.00	3,875,396.00	15,529,802.00	25.3%
PERS	3201-3202	3,397,497.00	2,248,789.00	5,646,286.00	4,209,490.00	3,137,196.00	7,346,686.00	30.1%
OASDI/Medicare/Alternative	3301-3302	3,404,952.00	2,051,356.00	5,456,308.00	3,548,449.00	2,216,359.00	5,764,808.00	5.7%
Health and Welfare Benefits	3401-3402	17,504,186.00	7,477,191.00	24,981,377.00	19,395,914,00	7,690,938,00	27,086,852.00	8.4%
Unemployment Insurance	3501-3502	56,921.00	28,403.00	85,324.00	61,051.00	32,875.00	93,926.00	10.1%
Workers' Compensation	3601-3602	3,316,074.00	1,645,783.00	4,961,857.00	3,649,999.00	1,660,383.00	5,310,382,00	7.0%
OPEB, Allocated	3701-3702	12,418,213.00	4,958,936.00	17,377,149.00	12,850,036.00	4,900,156.00	17,750,192.00	2.1%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	00.00	00'0	0.0%
Other Employee Benefits	3901-3902	718,466.00	357,536,00	1,076,002.00	684,683.00	310,766.00	995,449.00	-7.5%
TOTAL, EMPLOYEE BENEFITS		49,673,851.00	22,303,706.00	71,977,557.00	56,054,028.00	23,824,069.00	79,878,097.00	11.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100	2,446,254,00	1,667,880.00	4,114,134.00	2,544,875.00	1,190,125.00	3,735,000.00	-9.2%
Books and Other Reference Materials	4200	239,857.00	150,265.00	390,122.00	215,000.00	30,500,00	245,500.00	-37.1%
Materials and Supplies	4300	4,246,416.00	9,866,620.00	14,113,036.00	4,034,512.00	7,341,266.00	11,375,778.00	-19.4%

			201	2015-16 Estimated Actuals	IIS		2016-17 Budget		
					Total Fund			Total Fund	% Diff
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	col. A + B (C)	Unrestricted (D)	Restricted (E)	col. D + E (F)	Column C& F
Noncapitalized Equipment		4400	830,250.00	729,338.00	1,559,588.00	449,008.00	138,422.00	587,430.00	-62.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,762,777,00	12,414,103.00	20,176,880.00	7,243,395.00	8,700,313.00	15,943,708.00	-21.0%
SERVICES AND OTHER OPERATING EXPENDITURES	ENDITURES								
Subagreements for Services		5100	2,217,322.00	4,810,529.00	7,027,851.00	2,781,447.00	2,067,733.00	4,849,180.00	-31,0%
Travel and Conferences		5200	454,823.00	878,680.00	1,333,503.00	316,855.00	341,071.00	657,926.00	-50.7%
Dues and Memberships		2300	81,029.00	50,375.00	131,404,00	79,158.00	26,000.00	105,158.00	-20.0%
Insurance		5400 - 5450	1,752,810.00	0.00	1,752,810.00	1,863,138.00	00.00	1,863,138.00	6.3%
Operations and Housekeeping Services		5500	5,205,436.00	00'0	5,205,436.00	5,461,508.00	00:00	5,461,508.00	4.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	980,855.00	1,488,479.00	2,469,334.00	1,170,146.00	1,220,810.00	2,390,956.00	-3.2%
Transfers of Direct Costs		5710	(4,400,000.00)	4,400,000.00	00'0	(5,166,239.00)	5,166,239.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	69,719.00	70,965.00	140,684.00	48,182.00	9,175.00	57,357.00	-59.2%
Professional/Consulting Services and Operating Expenditures		5800	15,971,792.00	25,437,989.00	41,409,781.00	22,777,487.00	13,789,063.00	36,566,550.00	-11.7%
Communications		2800	1,314,367.00	18,658.00	1,333,025.00	1,476,871.00	12,820.00	1,489,691.00	11.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23.648,153,00	37,155,675.00	60.803.828.00	30.808.553.00	22.632.911.00	53 441 464 00	-12.1%

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

			2018	2015-16 Estimated Actuals	ls		2016-17 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	00:0	00'0	0.00	0.0%
Land Improvements		6170	0.00	2,337.00	2,337.00	00'0	00.0	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	1,033,410.00	1,033,410.00	00'0	1,394,774.00	1,394,774.00	35.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	00:0	00.00	0.00	0.00	00:00	0.00	%0'0
Equipment		6400	1,117,396.00	103,770.00	1,221,166.00	649,311.00	373,083.00	1,022,394.00	-16.3%
Equipment Replacement		6500	0.00	0.00	0.00	250,000.00	00.0	250,000.00	New
TOTAL, CAPITAL OUTLAY			1,117,396,00	1,139,517.00	2,256,913.00	899,311.00	1,767,857.00	2,667,168.00	18.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)	lirect 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	65,000.00	00:0	65,000,00	65,000.00	0.00	65,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools	nts	7141	00:0	20,000,00	20,000.00	0.00	10,000.00	10,000.00	-50.0%
Payments to County Offices		7142	00'0	0.00	0.00	0.00	00:00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	00.0	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	00:0	00'0	0.00	0.00	00.0	0.00	0.0%
To County Offices		7212	0.00	00.0	0.00	0.00	00.00	0.00	%0:0
To JPAs		7213	0.00	0.00	00.00	00:0	00.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	ortionments 6500	7221	126	00.0	0.00		00.00	0.00	%0'0
To County Offices	6500	7222		0.00	0.00		00.00	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	9360	7221		00:0	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		00.00	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	00.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	00.0	283,283.00	283,283.00	0.00	660,845.00	660,845.00	133.3%

July 1 Budget	Unrestricted and Restricted
General Fund	Expenditures by Object

		201	2015-16 Estimated Actuals	als		2016-17 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others	7299	00.0	00.0	00:0	0.00	0.00	00'0	0.0%
Debt Service Debt Service - Interest	7438	348,157.00	0.00	348,157.00	318,731.00	0.00	318,731.00	-8.5%
Other Debt Service - Principal	7439	585,000.00	0.00	585,000.00	605,000.00	0.00	605,000.00	3.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		998,157.00	303,283.00	1,301,440.00	988,731.00	670,845.00	1,659,576.00	27.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310	(1,405,985.00)	1,405,985.00	00.00	(1,212,677.00)	1,212,677.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350	(841,986,00)	0.00	(841,986.00)	(852,968.00)	00.00	(852,968.00)	1.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		(2,247,971.00)	1,405,985.00	(841,986.00)	(2,065,645.00)	1,212,677.00	(852,968.00)	1.3%
TOTAL, EXPENDITURES		194,486,350.00	132,697,178,00	327,183,528.00	218,884,788.00	115,439,047.00	334,323,835.00	2.2%

			20.	2015-16 Estimated Actuals	ş		2016-17 Budget		
Description	Bosource Codes	Object Codes	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
INTERFUND TRANSFERS			7.						
INTERFUND TRANSFERS IN									
Fram: 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	00.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	225,000.00	0.00	225,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			225,000.00	0,00	225,000,00	0.00	00:00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	00'0	00.0	0.00	00.00	00.0	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	00.00	00:00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	00.00	00.0	0.00	00'0	0.00	0.0%
To: Cafeteria Fund		7616	0.00	00:00	00'0	0.00	00:00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	00.0	00:0	00:00	00.0	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			00'0	0.00	0.00	0.00	00:00	00.00	%D:0
OTHER SOURCES/USES									
SOURCES State Apportionments									
Emergency Apportionments		8931	0.00	0000	00.0	0.00	60.0	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	00.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	00.00	0.00	00.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	00:00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	00.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	00.0	00:00	00.00	0.00	%0.0
All Other Financing Sources		8979	0.00	00.00	0.00	00.00	0.00	0.00	%0.0

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West Contra Costa Unified Contra Costa County

			201	2015-16 Estimated Actuals	als		2016-17 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E	% Diff Column C& F
(c) TOTAL, SOURCES			0.00	00:00	0.00	0.00	0.00	0.00	0.0%
USES									·
Transfers of Funds from Lapsed/Reorganized LEAs		7651	00:00	0:00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	00'0	00'0	0.00	00.0	0.00	0,00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	00:00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(52,043,627.00)	52,043,627.00	0.00	(52,756,002.00)	52,756,002.00	00.00	0.0%
Contributions from Restricted Revenues		8990	0.00	00.0	00'0	0.00	00.00	0.00	%0′0
(e) TOTAL, CONTRIBUTIONS		:	(52,043,627.00)	52,043,627.00	00'0	(52,756,002,00)	52,756,002.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES	S		(51,818,627.00)	52,043,627.00	225,000.00	(52,756,002.00)	52,756,002.00	0.00	-100.0%

West Contra Costa Unified	Contra Costa County

			201	2015-16 Estimated Actuals	sli		2016-17 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (F)	Total Fund col. D + E (F)	% Diff Column
A. REVENUES									
1) LCFF Sources		8010-8099	243,959,331.00	00:0	243,959,331.00	256,761,237.00	0.00	256,781,237.00	5.2%
2) Federal Revenue		8100-8299	0.00	23,656,917.00	23,656,917.00	0.00	18,183,933.00	18,183,933.00	-23.1%
3) Other State Revenue		8300-8599	19,532,228.00	30,776,287.00	50,308,515.00	11,139,802.00	28,223,847.00	39,363,649.00	-21.8%
4) Other Local Revenue		8600-8799	1,613,444.00	20,719,749.00	22,333,193.00	1,600,000.00	18,842,487.00	20,442,487.00	-8.5%
5) TOTAL, REVENUES			265,105,003.00	75,152,953.00	340,257,956.00	269,501,039.00	65,250,267.00	334,751,306.00	-1.6%
B. EXPENDITURES (Objects 1000-7999)	·								
1) Instruction	1000-1999		112,579,357.00	65,948,829.00	178,528,186,00	125,568,929.00	61,174,347.00	186,743,276.00	4.6%
2) Instruction - Related Services	2000-2999		28,095,779.00	20,924,012.00	49,019,791.00	30,916,835.00	14,768,439.00	45,685,274.00	-6.8%
3) Pupil Services	3000-3989		7,408,353.00	24,224,326.00	31,632,679.00	16,549,737.00	18,751,579.00	35,301,316.00	11.6%
4) Ancillary Services	4000-4999		876,371.00	5,280,422.00	6,156,793.00	1,078,693.00	4,914,919.00	5,993,612.00	-2.7%
5) Community Services	5000-5999		116,585.00	132,976.00	249,561.00	87,767.00	129,717.00	217,484.00	-12.9%
6) Enterprise	6669-0009		0.00	00.00	0.00	0.00	00:00	0.00	0.0%
7) General Administration	7000-7999		23,202,433.00	2,306,601.00	25,509,034.00	22,667,535.00	1,298,231.00	23,965,766.00	-6.0%
8) Plant Services	8000-8989		21,209,315.00	13,576,729.00	34,786,044.00	21,026,561.00	13,730,970.00	34,757,531.00	-0.1%
9) Other Gutgo	6666-0006	Except 7600-7699	998,157.00	303,283,00	1,301,440.00	988,731.00	670,845.00	1,659,576.00	27.5%
10) TOTAL, EXPENDITURES			194,486,350.00	132,697,178.00	327,183,528.00	218,884,788.00	115,439,047.00	334,323,835.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	(0)		70,618,653.00	(57,544,225.00)	13,074,428.00	50,616,251.00	(50,188,780.00)	427,471.00	-96.7%
D. OTHER FINANCING SOURCES/USES									
t) Interfund Transfers a) Transfers In		8900-8929	225,000.00	00'0	225,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	00.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	00:0	00:0	00.00	00:0	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	00.00	0.00	0.0%
3) Contributions		8980-8999	(52,043,627.00)	52,043,627.00	00'0	(52,756,002.00)	52,756,002.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	ISES		(51,818,627.00)	52,043,627.00	225,000.00	(52,756,002.00)	52,756,002.00	00.00	-100.0%

> West Contra Costa Unified Contra Costa County

			201	2015-16 Estimated Actuals			2016-17 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,800,026.00	(5,500,598.00)	13,299,428.00	(2,139,751.00)	2,567,222.00	427,471.00	%8.96-
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance a) As of July 1 - Unaudited		9781	22,803,118.16	20,082,301.52	42,885,419.68	41,017,157.52	14,581,703.52	55,598,861.04	29.6%
b) Audit Adjustments		9793	(585,986.64)	0.00	(585,986.64)	0.00	00.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			22,217,131.52	20,082,301.52	42,299,433.04	41,017,157.52	14,581,703.52	55,598,861.04	31.4%
d) Other Restatements		9795	00.00	0.00	00.00	0.00	00.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,217,131.52	20,082,301.52	42,299,433.04	41,017,157.52	14,581,703.52	55,598,861.04	31.4%
2) Ending Balance, June 30 (E + F1e)			41,017,157.52	14,581,703.52	55,598,861,04	38,877,406.52	17,148,925.52	56,026,332.04	0.8%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	70,000.00	00.0	70,000.00	70,000.00	00:00	70,000.00	0.0%
Stores		9712	258,417.00	00:00	258,417.00	230,000.00	00.00	230,000.00	-11.0%
Prepaid Expenditures		9713	0.00	00.0	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	00:0	14,581,707.06	14,581,707.06	0.00	17,148,929.03	17,148,929.03	17.6%
c) Committed Stabilization Arrangements	4	9750	0.00	0.00	0.00	00.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	00'0	500,000,000	000	500,000.00	New
ERATE Technology	0000	9760	2000			500,000,00	9 11 11 11 11 11 11 11 11 11 11 11 11 11	500,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	08:0	0.00	00.00	000	00.0	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	9,544,378.00	00'6	9,544,378.00	10,813,526.00	000	10,813,526.00	13.3%
Unassigned/Unappropriated Amount		9790	31,144,362.52	(3.54)	31,144,358.98	27,263,880,52	(3.51)	27,263,877.01	-12.5%

July 1 Budget General Fund

intra Costa County	ınty Exhibit: Restricted Balance Detail		щ
Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
5640	Medi-Cal Billing Option	1,889,628.04	1,889,628.04
5810	Other Restricted Federal	0.78	0.78
6230	California Clean Energy Jobs Act	1,492,276.06	1,492,276.06
6264	Educator Effectiveness	286,962.00	0.00
6300	Lottery: Instructional Materials	2,859,363.19	2,915,571.19
6512	Special Ed: Mental Health Services	3,400,833.51	3,400,833.51
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section	0.00	2,799,999.97
9010	Other Restricted Local	4,652,643.48	4,650,619.48
Total, Restricted Balance	ted Balance	14,581,707.06	17,148,929.03

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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	436,465.00	348,372.00	-20.2%
3) Other State Revenue		8300-8599	2,195,729.00	2,195,729.00	0.0%
4) Other Local Revenue		8600-8799	349,903.00	407,212.00	16.4%
5) TOTAL, REVENUES			2,982,097.00	2,951,313.00	-1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,513,620.00	1,503,244.00	-0,7%
2) Classified Salaries		2000-2999	896,176.40	651,660.00	-27.3%
3) Employee Benefits		3000-3999	834,767.92	628,419.00	-24.7%
4) Books and Supplies		4000-4999	207,873,00	39,420,00	-81.0%
5) Services and Other Operating Expenditures		5000-5999	232,959.00	134,937.00	-42.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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	1,833.00	New
9) TOTAL, EXPENDITURES			3,685,396.32	2,959,513.00	-19,7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			(700.000.00)		
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			(703,299,32)	(8,200.00)	-98,8%
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		9020 9070	0.00	0.00	0.004
a) Sources		8930-8979	0.00	0,00	0.0%
b) Uses		7630-7699	0.00	0.00 0.00	0.0%
3) Contributions		8980-8999	0.00		- J. 0.0 ye
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)			(703,299.32)	(8,200.00)	-98,8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,012,624.96	309,325.64	-69,5%
b) Audit Adjustments		9793	0,00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,012,624.96	309,325.64	-69.5%
d) Other Restatements		9795	0.00	0.00	0,0%
e) Adjusted Beginning Balance (F1c + F1d)			1,012,624.96	309,325,64	-69.5%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			309,325.64	301,125.64	-2.7%
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	1,499.80	1,499.80	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	307,825.84	299,625.84	-2.7%
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%

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
G. ASSETS 1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasu	ry	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) - (l6 + 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%
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	436,465.00	348,372.00	-20.2%
TOTAL, FEDERAL REVENUE			436,465.00	348,372.00	-20.2%
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	2,195,729.00	2,195,729.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,195,729.00	2,195,729.00	0.0%

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	0.00	0,00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Fees and Contracts					
Adult Education Fees		8671	175,000.00	264,787.00	51.3
Interagency Services		8677	0,00	0.00	0.0
Other Local Revenue					
All Other Local Revenue		8699	174,903.00	142,425.00	-18,6
Tuition		8710	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			349,903.00	407,212.00	16.4
TOTAL. REVENUES			2,982,097.00	2,951,313.00	-1,

			2045 45	2040 47	Daysant
Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,173,377.00	1,328,869.00	13.3%
Certificated Pupil Support Salaries		1200	62,131.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	278,112.00	174,375.00	-37.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,513,620.00	1,503,244.00	-0.79
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	141,519.00	143,632,00	1.5%
Classified Support Salaries		2200	150,100.00	102,581.00	-31.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	488,961.40	284,851.00	-41.79
Other Classified Salaries		2900	115,596.00	120,596.00	4.39
TOTAL, CLASSIFIED SALARIES			896,176.40	651,660.00	-27.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	149,335.00	173,882.00	16.4%
PERS		3201-3202	100,838.54	90,580.00	-10,2%
OASDI/Medicare/Alternative		3301-3302	90,602.28	71,282,00	-21,3%
Health and Welfare Benefits		3401-3402	245,977.14	143,006.00	-41,9%
Unemployment insurance		3501-3502	1,347.66	1,075.00	-20,2%
Workers' Compensation		3601-3602	69,577.43	62,919.00	-9.6%
OPEB, Allocated		3701-3702	163,001.87	78,475.00	-51.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,088.00	7,200.00	-48.9%
TOTAL, EMPLOYEE BENEFITS			834,767.92	628,419.00	-24.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	1,036.00	0.00	-100.0%
Books and Other Reference Materials		4200	16,933.00	700.00	-95.9%
Materials and Supplies		4300	141,260.00	38,720.00	-72.6%
Noncapitalized Equipment		4400	48,644.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			207,873.00	39,420.00	-81.0%

Description Res	ource Codes Ol	bject 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	30,838.00	0.00	-100.0%
Dues and Memberships		5300	1,290.00	0.00	-100.0%
Insurance	ŧ	5400-5450	18,140.00	20,422.00	12.6%
Operations and Housekeeping Services		5500	31,807.00	33,700.00	6.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and		5800	121,702.00	80,815.00	-33.6%
Operating Expenditures Communications		5900	29,182.00	0,00	-100.0%
	F0	5900			
TOTAL, SERVICES AND OTHER OPERATING EXPENDITUR CAPITAL OUTLAY	.E.3		232,959.00	134,937.00	-42.19
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)			VIVO	0,00	3,0,7
Tuition				:	
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.09
Payments to County Offices		7142	0.00	0.00	0.09
Payments to JPAs		7143	0.00	0.00	0.09
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	0.09
To JPAs		7213	0,00	0.00	0.09
Debt Service		•			
Debt Service - Interest		7438	0,00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs	, i		0.00	0.00	0.09

July 1 Budget Adult Education Fund Expenditures by Object

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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	0.00	1,833.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT C	OSTS		0.00	1,833.00	New
TOTAL. EXPENDITURES			3.685.396.32	2.959.513.00	-19,7%

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes		Budget	Difference
INTERFUND TRANSFERS					:
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0,00	0.09
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0,00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0,60	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	0,09
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	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES				:	
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0,00	0,00	0,09
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS				The control of the	
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	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

July 1 Budget Adult Education Fund Expenditures by Function

Description	Function 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	436,465.00	348,372.00	-20,2%
3) Other State Revenue		8300-8599	2,195,729.00	2,195,729.00	0.0%
4) Other Local Revenue		8600-8799	349,903.00	407,212.00	16.4%
5) TOTAL, REVENUES			2,982,097.00	2,951,313.00	-1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,727,084.00	1,810,838.00	4.8%
2) Instruction - Related Services	2000-2999		1,562,450.32	930,287.00	-40.5%
3) Pupit Services	3000-3999		83,780.00	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0,00	1,833.00	New
8) Plant Services	8000-8999		312,082.00	216,555.00	-30.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,685,396.32	2,959,513.00	-19.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)	· · · · · · · · · · · · · · · · · · ·		(703,299.32)	(8,200.00)	-98.8%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0,0%
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	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(703,299,32)	(8,200.00)	-98.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,012,624.96	309,325.64	-69.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,012,624.96	309,325.64	-69.5%
d) Other Restatements		9795	0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,012,624.96	309,325.64	-69.5%
2) Ending Balance, June 30 (E + F1e)			309,325.64	301,125,64	-2.7%
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	1,499.80	1,499.80	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	307,825.84	299,625.84	-2.7%
d) Assigned Other Assignments (by Resource/Object)		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%

July 1 Budget Adult Education Fund Exhibit: Restricted Balance Detail

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Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
3905	Adult Education: Adult Basic Education & ESL	0.09	0.09
3913	Adult Education: Adult Secondary Education	0.01	0.01
9010	Other Restricted Local	1,499.70	1,499.70
Total, Restr	icted Balance	1,499.80	1,499.80

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	400,000.00	400,000.00	0.0%
3) Other State Revenue		8300-8599	3,035,135,00	2,549,446.00	-16.0%
4) Other Local Revenue		8800-8799	33,800.00	0.00	-100.0%
5) TOTAL, REVENUES			3,468,935.00	2,949,446.00	-15,0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,069,329.00	1,023,607.00	-4,3%
2) Classified Salaries		2000-2999	947,733.00	958,664.00	1.2%
3) Employee Benefits		3000-3999	832,150.00	808,899,00	-2.8%
4) Books and Supplies		4000-4999	388,188.00	14,414.00	-96.3%
5) Services and Other Operating Expenditures		5000-5999	109,169.00	0,00	-100,0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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	180,934.00	143,862.00	-20.5%
9) TOTAL, EXPENDITURES			3,527,503.00	2,949,446,00	-16.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(58,568,00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers A) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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)			(58,568.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	191, <u>349.41</u>	132,781.41	-30.6%
b) Audit Adjustments		9793	0,00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			191,349.41	132,781.41	-30.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			191,349.41	132,781.41	-30.6%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			132,781.41	132,781.41	0.0%
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%
ხ) Restricted		9740	109,532,51	109,532.51	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	23,249.65	23,249.65	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.75)	(0.75)	0,0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	0,00		
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		
Accounts Receivable		9200	0.00		
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		
1. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
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	,	
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
S, FUND EQUITY					
Ending Fund Balance, June 30					

July 1 Budget Child Development Fund Expenditures by Object

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	400,000.00	400,000.00	0,0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			400,000.00	400,000.00	0.0%
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	2,870,635.00	2,549,446.00	-11,2%
All Other State Revenue	All Other	8590	164,500.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,035,135.00	2,549,446.00	-16 .0%
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	ts	8662	0.00	0.00	0,0%
Fees and Contracts					
Child Development Parent Fees		8673	32,476,00	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	1,324.00	0.00	-100,0%
All Other Transfers in from All Others		8799	0.00	0.00	0,0%
TOTAL, OTHER LOCAL REVENUE			33,800.00	0.00	~100.0%
TOTAL, REVENUES			3,468,935.00	2,949,446.00	-15.0%

Description	Resource Codes Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES				
Certificated Teachers' Salaries	1100	958,291.00	955,694.00	-0.3%
Certificated Pupil Support Salaries	1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	59,338.00	67,913.00	14.5%
Other Certificated Salaries	1900	51,700.00	0.00	-100.09
TOTAL, CERTIFICATED SALARIES		1,069,329.00	1,023,607.00	-4,39
CLASSIFIED SALARIES				
Classified Instructional Salaries	2100	706,724.00	714,898.00	1,2%
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	199,351.00	200,694.00	0.79
Other Classified Salaries	2900	41,658.00	43,072.00	3,49
TOTAL, CLASSIFIED SALARIES		947,733.00	958,664,00	1.29
EMPLOYEE BENEFITS				
STRS	3101-3102	144,016.00	128,773.00	-10.69
PERS	3201-3202	111,794.00	133,260.00	19.29
OASDI/Medicare/Alternative	3301-3302	89,287,00	88,094.00	-1.39
Health and Welfare Benefits	3401-3402	224,820,00	225,467,00	0.3%
Unemployment Insurance	3501-3502	1,130,00	1,001,00	-11.49
Workers' Compensation	3601-3602	66,663,00	58,278,00	-12.69
OPEB, Allocated	3701-3702	180,940,00	160,682.00	-11.29
OPEB, Active Employees	3751-3752	0.00	0.00	0.09
Other Employee Benefits	3901-3902	13,500.00	13,344.00	-1.2%
TOTAL, EMPLOYEE BENEFITS		832,150.00	808,899.00	-2.89
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	365,168.00	14,414.00	-96.19
Noncapitalized Equipment	4400	23,020.00	0.00	-100.09
Food	4700	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		388,188.00	14,414.00	-96.3%

Description R	esource 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	46,200.00	0.00	-100.0%
Dues and Memberships	5300	1,000.00	0.00	-100.0%
Insurance	5400-5450	15,679.00	0.00	-100,0%
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	17,340.00	0,00	-100.0%
Professional/Consulting Services and				
Operating Expenditures	5800	28,750.00	0.00	-100.0%
Communications	5900	200.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITE	JRES	109,169,00	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	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 Co.	sts)	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Costs - Interfund	7350	180,934.00	143,862.00	-20.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COS	STS	180,934.00	143,862.00	-20.5%
TOTAL, EXPENDITURES		3,527,503.00	2,949,446.00	-16.4%

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes		Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	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		:			
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)			00,0	0,00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	400,000.00	400,000,00	0.0
3) Other State Revenue		8300-8599	3,035,135.00	2,549,446.00	-16.0
4) Other Local Revenue		8600-8799	33,800.00	0.00	-100.0
5) TOTAL, REVENUES			3,468,935.00	2,949,446.00	-15.0°
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,629,853.00	2,326,329.00	-11.5
2) Instruction - Related Services	2000-2999		619,296.00	409,597.00	-33.9
3) Pupil Services	3000-3999		83,420.00	69,658.00	-16.5
4) Ancillary Services	4000-4999		0.00	0,00	0.0
5) Community Services	5000-5999		0.00	0.00	0.0
6) Enterprise	6000-6999		0.00	0.00	0.0
7) General Administration	7000-7999		180,934.00	143,862,00	-20,5
8) Plant Services	8000-8999		14,000.00	0.00	-100.0
9) Other Outgo	9000-9999	Except 7600-7699	0.50	0,00	0.0
10) TOTAL, EXPENDITURES	g 1 ₆ -1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1		3,527,503.00	2,949,446.00	-16.4
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(58,568,00)	0.00	-100.09
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers Transfers In		8900-8929	0.00	0.00	0.09
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	1000,0 M 11 A S 1	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(58,568,00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	191,349.41	132,781.41	-30,6%
b) Audit Adjustments		9793	0,00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			191,349.41	132,781,41	-30.6%
d) Other Restatements		9795	0.00	0,00	0,0%
e) Adjusted Beginning Balance (F1c + F1d)			191,349.41	132,781.41	-30.6%
2) Ending Balance, June 30 (E + F1e)			132,781.41	132,781.41	0.0%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00	0,0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0,00	0.0%
b) Restricted		9740	109,532.51	109,532.51	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0,00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	23,249.65	23,249.65	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0,00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.75)	(0,75)	0.0%

July 1 Budget Child Development Fund Exhibit: Restricted Balance Detail

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
6130	Child Development: Center-Based Reserve Account	109,532.51	109,532.51
Total, Restr	icted Balance	109,532.51	109,532.51

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	12,173,382,00	13,032,000.00	7.1%
3) Other State Revenue		8300-8599	875,000.00	906,000.00	3,5%
4) Other Local Revenue		8600-8799	946,950.00	846,400.00	-10.6%
5) TOTAL, REVENUES		·	13,995,332.00	14,784,400.00	5,6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0,00	0,00	0,0%
2) Classified Salaries		2000-2999	5,170,174.00	5,925,724.00	14.6%
3) Employee Benefits		3000-3999	2,310,932.00	2,610,250.00	13.0%
4) Books and Supplies		4000-4999	5,115,366.00	4,830,924.00	-5.6%
5) Services and Other Operating Expenditures		5000-5999	562,842.00	626,508.00	11.3%
6) Capital Outlay		6000-6999	95,899.00	258,015.00	169.0%
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	661,052.00	707,273.00	7.0%
9) TOTAL, EXPENDITURES	topone a secondario per partir papara partir pa		13,916,265,00	14,958,694.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)			79,067.00	(174,294,00)	-320.4%
D. OTHER FINANCING SOURCES/USES			10,007.00	(174,254,60)	*020.470
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0,00	0,00	0,0%
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	UR ARRAMANIA AU		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)			79,067.00	(174,294.00)	-320.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	3,123,423.60	3,202,490.60	2,5%
b) Audit Adjustments		9793	0.00	0.00	0,0%
c) As of July 1 - Audited (F1a + F1b)			3,123,423.60	3,202,490.60	2,5%
d) Other Restatements		9795	0.00	0.00	0,0%
e) Adjusted Beginning Balance (F1c + F1d)			3,123,423,60	3,202,490.60	2.5%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			3,202,490.60	3,028,196.60	-5.4%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,175,588,25	3,001,294.25	-5.5%
c) Committed Stabilization Arrangements		9750	Ó.,Ó	0.00	0.0%
Other Commitments		9760	26,902,35	26,902,35	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	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					
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		
. 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) - (l6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	12,173,382.00	13,032,000.00	7.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			12,173,382.00	13,032,000.00	7.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	875,000.00	906,000.00	3.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			875,000.00	906,000.00	3.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	925,000.00	825,000.00	-10.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0,00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	S	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	21,950.00	21,400.00	-2.5%
TOTAL, OTHER LOCAL REVENUE			946,950.00	846,400.00	-10.6%
TOTAL, REVENUES			13,995,332.00	14,784,400.00	5.6%

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	4,719,319.00	5,305,760.00	12.4
Classified Supervisors' and Administrators' Salaries		2300	204,005,00	264,626.00	29.7
Clerical, Technical and Office Salaries		2400	246,850.00	355,338.00	43.99
Other Classified Salaries		2900	0,00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			5,170,174.00	5,925,724.00	14.69
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	478,229,00	732,968.00	53.39
OASDI/Medicare/Alternative		3301-3302	392,765.00	451,689.00	15.09
Health and Welfare Benefits		3401-3402	717,686.00	714,839.00	-0.49
Unemployment Insurance		3501-3502	2,637.00	2,983.00	13.19
Workers' Compensation		3601-3602	151,021,00	174,861.00	15,8%
OPEB, Allocated		3701-3702	492,994,00	471,710.00	-4.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0,09
Other Employee Benefits		3901-3902	75,600.00	61,200.00	-19.09
TOTAL, EMPLOYEE BENEFITS			2,310,932.00	2,610,250.00	13.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	426,766.00	236,983.00	-44.59
Noncapitalized Equipment		4400	100,000.00	100,000.00	0.09
Food		4700	4,588,600.00	4,493,941.00	-2.19
TOTAL, BOOKS AND SUPPLIES			5,115,366,00	4,830,924.00	-5,6%

Description I	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	30,000.00	30,000.00	0.0%
Dues and Memberships		5300	150.00	150.00	0.0%
Insurance		5400-5450	81,889.00	74,715.00	-8.8%
Operations and Housekeeping Services		5500	215,827.00	183,000.00	-15.29
Rentals, Leases, Repairs, and Noncapitalized Improvements	s	5600	282,000.00	260,000.00	-7.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(163,024.00)	(62,357.00)	-61.7%
Professional/Consulting Services and Operating Expenditures		5800	115,000.00	140,000.00	21.7%
Communications		5900	1,000.00	1,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		562,842.00	626,508.00	11.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	95,899.00	258,015.00	169.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			95,899,00	258,015.00	169.0%
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 Co	osts)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	661,052.00	707,273.00	7.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	OSTS		661,052.00	707,273.00	7.0%
TOTAL, EXPENDITURES			13,916,265.00	14,958,694.00	7.5%

· ·	D 6 :	AND THE RESERVE OF THE	2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	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	0.09
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	0.99
Contributions from Restricted Revenues		8990	0.00	-0.00	0.09
(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%

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Description	Function 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	12,173,382.00	13,032,000.00	7.1%
3) Other State Revenue		8300-8599	875,000.00	906,000.00	3.5%
4) Other Local Revenue		8600-8799	946,950.00	846,400.00	-10.6%
5) TOTAL, REVENUES			13,995,332.00	14,784,400.00	5.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		13,039,386.00	14,068,421.00	7.9%
4) Ancillary Services	4000-4999		9.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0,00	0.0%
7) General Administration	7000-7999		661,052.00	707,273.00	7.0%
8) Plant Services	8000-8999		215,827.00	183,000.00	-15.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,916,265.00	14,958,694.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			79.067.00	(174,294.00)	-320.4%
D. OTHER FINANCING SOURCES/USES					
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	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			79,067,00	(174,294,00)	-320.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,123,423.60	3,202,490.60	2,5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,123,423,60	3,202,490.60	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,123,423.60	3,202,490.60	2.5%
2) Ending Balance, June 30 (E + F1e)			3,202,490.60	3,028,196.60	-5.4%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0,00	0.00	0.0%
Stores		9712	0,00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,175,588.25	3,001,294.25	-5.5%
c) Committed Stabilization Arrangements		9750	0.00	0:00	0.0%
Other Commitments (by Resource/Object)		9760	26,902.35	26,902.35	0.0%
d) Assigned Other Assignments (by Resource/Object)		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%

July 1 Budget Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget	
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	1,484,302.80	1,490,802.80	
5330	Child Nutrition: Summer Food Service Program Operations	1,683,161.88	1,509,091.88	
9010	Other Restricted Local	8,123.57	1,399.57	
Total, Restri	icted Balance	3,175,588.25	3,001,294.25	

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	
3) Other State Revenue		8300-8599	0,00	0,00	0.0%
4) Other Local Revenue		8600-8799	5,352.00	00,0	-100.0%
5) TOTAL, REVENUES			5,352,00	0.00	-100.0%
B. EXPENDITURES				1	
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	2,628.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,922,594.00	0.00	-100.0%
6) Capital Outlay		6000-6999	440,947,00	0.00	-100.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0:0%
9) TOTAL, EXPENDITURES			2,366,169.00	0,00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,360,817.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0,00	0.00	0.0%
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)			(2,360 <u>,817.00)</u>	0.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791	2,360,817.40	0.40	-100.0%
b) Audit Adjustments		9793	0.00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,360,817.40	0.40	-100.0%
d) Other Restatements		9795	0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		:	2,360,817.40	0,40	-100.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			0.40	0.40	0.0%
Revolving Cash		9711	0.00	0,00	0.0%
Stores		9712	0.00	0.00	D 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	0.40	0.40	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		2			
Cash a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasury		9111			
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		
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		
C. 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	P ** Ib W &		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	5,352.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8862	0.00	0,00	0,0%
Other Local Revenue		į			
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			5,352.00	0.00	-100.0%
TOTAL, REVENUES			5,352,00	0.00	-100,0%

			f	,	
Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	00,00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES	1,1,1,1,1	-11	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	2,828,00	0.00	-100.0%
Noncapitalized Equipment	·	4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,628.00	0,00	-100.0%

				,
Description Resource C	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	633,424.00	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	1,289,170.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		1,922,594.00	0.00	-100.0%
CAPITAL OUTLAY				
Land Improvements	6170	0,00	0.00	0.0%
Buildings and Improvements of Buildings	6200	440,947.00	0.00	-100.0%
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		440,947.00	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%
TOTAL, EXPENDITURES		2,366,169.00	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%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		,	0.00	0.00	0.0%

			2015-16	2016-17	Percent
<u>Description</u>	Function Codes	Object Code		Budget	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	0.09
4) Other Local Revenue		8600-8799	5,352.00	0.00	-100,09
5) TOTAL, REVENUES		***	5,352.00	0.00	-100.09
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	%0,0%
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0;00	0.0%
7) General Administration	7000-7999		0.00	0.00	-0.0%
8) Plant Services	8000-8999		2,366,169.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,366,169,00	0,00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,360,817.00)	0.00	-100.0%
O. OTHER FINANCING SOURCES/USES					
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	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,360,817.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,360,817.40	0.40	-100.0%
b) Audit Adjustments		9793	0.00	0,00	0,0%
c) As of July 1 - Audited (F1a + F1b)			2,360,817.40	0.40	-100.0%
d) Other Restatements		9795	0.00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,360,817.40	0.40	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.40	0.40	0,0%
Components of Ending Fund Balance a) Nonspendable		0744	0.00	0.00	0.0%
Revolving Cash		9711	0.00		
Stores		9712	0.00	<u> </u>	0.0.0
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0,00	0.00	0.0%
b) Restricted		9740	0.00	00,0	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.40	0.40	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%

July 1 Budget Deferred Maintenance Fund Exhibit: Restricted Balance Detail

	2015-16	2016-17 Budget	
Resource Description	Estimated Actuals		
Total, Restricted Balance	0.00	0.00	

July 1 Budget Special Reserve Fund for Other Than Capital Outlay Projects 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	0.00	0,00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES		·	0.00	0.00	0.0%
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	Control Marie Control	0.00	
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%
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	2 4 2 20.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	-0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0,0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0,00	0.0%
b) Transfers Out		7600-7629	225,000.00	0.00	-100,0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0,00	0,0%
b) Uses		7630-7699	0,00	00,00	%0,0 %
3) Contributions		8980-8999	6.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(225,000.00)	0,00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND			(005.000.00)	0.00	400.000
BALANCE (C + D4)			(225,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Salance					
a) As of July 1 - Unaudited		9791	11,745,904.12	11,520,904.12	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,745,904.12	11,520,904.12	-1.9%
d) Other Restatements		9795	0.00	0,00	0,0%
e) Adjusted Beginning Balance (F1c + F1d)			11,745,904.12	11,520,904.12	-1.9%
2) Ending Balance, June 30 (E + F1e)			11,520,904.12	11,520,904.12	0.09
Components of Ending Fund Balance			Amount		
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.09
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	9,245,904.12	9,245,904.12	0.0%
Other Commitments		9760	2,275,000,00	2,275,000.00	0.0%
2 Year IT Equipment Replacement	0000	9760		2,275,000.00	
2 Year IT Equipment Replacement	0000	9760	2,275,000.00		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasu	ту	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	Ö.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			·		

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

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%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	•	8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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

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	225,000.00	0,00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			225,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0,00	0.0%
(d) TOTAL, USES			0.00	0,00	0.0%
CONTRIBUTIONS					
Contributions from 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)			(225,000.00)	0.00	-100.0%

July 1 Budget Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Function

			2015-16	2016-17	Percent
Description	Function Codes	Object Codes	Estimated Actuals	Budget	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	0.00	00,0	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0,0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0,0%
7) General Administration	7000-7999		0.00	0.00	0,0%
8) Plant Services	8000-8999		d .00	0.00	-0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	\$ 0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES			0.00	0,00	0.0%
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	225,000.00	0.00	-100.0%
Other Sources/Uses 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			(225,000.00)	0.00	-100.0%

July 1 Budget Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(225,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,745,904.12	11,520,904.12	-1.9%
b) Audit Adjustments		9793	0,00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,745,904.12	11,520,904,12	-1.9%
d) Other Restatements		9795	0.00	0.00	0,0%
e) Adjusted Beginning Balance (F1c + F1d)			11,745,904.12	11,520,904.12	-1.9%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			11,520,904,12	11,520,904.12	0.0%
Revolving Cash		9711	O.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	9,245,904.12	9,245,904.12	0.0%
Other Commitments (by Resource/Object)		9760	2,275,000.00	2,275,000.00	0.0%
Year IT Equipment Replacement Year IT Equipment Replacement	0000 0000	9760 9760	2,275,000.00	2,275,000.00	
d) Assigned Other Assignments (by Resource/Object)		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%

July 1 Budget Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

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Resource Description	2015-16 Estimated Actuals	2016-17 Budget	
Total, Restricted Balance	0.00	0.00	

July 1 Budget Building Fund Expenditures by Object

•			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes		Budget	Difference
A. REVENUES				0.00	
1) LCFF Sources		8010-8099	0.00	多 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	394,595.00	0.00	-100.0%
5) TOTAL, REVENUES		·	394,595.00	0.00	-100.0%
B. EXPENDITURES 1) Certificated Salaries		1000-1999	0,00	0.00	0.0%
•		2000-2999		1,494,226.00	-9.3%
2) Classified Salaries			1,646,712.00		
3) Employee Benefits		3000-3999	655,143.00	684,449.00	4.5%
4) Books and Supplies		4000-4999	6,599,008.00	7,535,000.00	14.2%
5) Services and Other Operating Expenditures		5000-5999	9,794,347,00	9,332,433.00	-4.7%
6) Capital Outlay		6000-6999	78,313,812.00	68,988,670.00	-11.9 <u>%</u>
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			97,009,022,00	88,034,778.00	-9.3%
C, EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(96,614,427.00)	(88,034,778.00)	-8.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,771,260.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0,00	0.0%
Other Sources/Uses a) Sources		8930-8979	125,000,000.00	0.00	-100.0%
·		7630-7699	0,00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	0.0%
3) Contributions		0900-0999			
4) TOTAL, OTHER FINANCING SOURCES/USES			127,771,260.00	0.00	-100.0%

July 1 Budget Building 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)			31,156,833.00	(88,034,778.00)	-382.6%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791	84,274,498.62	113,027,717.73	34,1%
b) Audit Adjustments		9793	(2,403,613,89)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			81,870,884.73	113,027,717.73	38.1%
d) Other Restatements		9795	0.00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			81,870,884.73	113,027,717.73	38,1%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			113,027,717.73	24,992,939.73	-77.9%
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	113,027,717.73	24,992,939.73	-77.9%
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%

July 1 Budget Building Fund Expenditures by Object

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		
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	Annual Control		
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					
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) - (l6 + J2)			0.00		

Description	Resource Codes Object Co	2015-16 des Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE				* 5:
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	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0.00	0,00	0.0%
OTHER LOCAL REVENUE				
Other Local Revenue County and District Taxes				
Other Restricted Levies Secured Roll	8615	0.00	0.00	0.0%
Unsecured Roll	8616	0,00	0.00	0.0%
Prior Years' Taxes	8617	0.00	0.00	0.0%
Supplemental Taxes	8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes	8621	0,00	0.00	0.0%
Other	8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	0.00	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	186,293.00	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	208,302.00	0,00	-100.0%
All Other Transfers In from All Others	8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		394,595.00	0.00	-100,0%
TOTAL, REVENUES		394,595.00	0.00	-100.09

July 1 Budget Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	16,321.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	1,036,331.00	978,730.00	~5.6%
Clerical, Technical and Office Salaries		2400	571,943.00	515,496.00	-9.9%
Other Classified Salaries		2900	22,117.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,646,712.00	1,494,226,00	-9.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,191.00	0.00	-100.0%
PERS		3201-3202	171,087.00	204,221.00	19.4%
OASDI/Medicare/Alternative		3301-3302	110,193.00	102,087.00	-7.4%
Health and Welfare Benefits		3401-3402	199,170.00	213,850.00	7.4%
Unemployment insurance		3501-3502	826.00	753.00	-8.8%
Workers' Compensation		3601-3602	47,500.00	43,978.00	-7.4%
OPEB, Allocated		3701-3702	112,656.00	108,040.00	-4.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,520.00	11,520.00	0.0%
TOTAL, EMPLOYEE BENEFITS			655,143.00	684,449.00	4.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,055,419.00	7,535,000.00	85.8%
Noncapitalized Equipment		4400	2,543,589.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			6,599,008.00	7,535,000.00	14.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,050.00	12,000.00	-8.0%
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 Improvemen	ıts	5600	2,297,720.00	5,292,098.00	130.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,000.00	5,000.00	0.0%

	· · · · · · · · · · · · · · · · · · ·				
Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and					
Operating Expenditures		5800	7,476,983.00	4,022,335.00	-46,2%
Communications		5900	1,594.00	1,000.00	-37.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		9,794,347.00	9,332,433.00	-4.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	589,367.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	70,204,903.00	68,978,670.00	-1.7%
Books and Media for New School Libraries					
or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	7,519,542.00	10,000.00	-99.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			78,313,812.00	68,988,670.00	-11.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0,0%
Debt Service				1	
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 C	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			97,009,022.00	88,034,778.00	-9.3%

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	2,771,260.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,771,260.00	0.00	-100.0%
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	0.09
(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	125,000,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bidg Aid Transfers from Funds of		8961	0,00	0.00	0.0%
Lapsed/Reorganized LEAs Long-Term Debt Proceeds		8965	0,00	0.00	0.0%
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 USES			125,000,000.00	00,0	-100.0%
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 CONTRIBUTIONS			0.00	0.00	0.0%
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)			127,771,260.00	0.00	-100.0%

July 1 Budget Building Fund Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES	i ancaon codes	object codes	Louingeu Addais	- Dauget	
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	394,595.00	0.00	-100,0%
5) TOTAL, REVENUES			394,595.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	-0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0,00	0.00	0.09
8) Plant Services	8000-8999		96,590,303.00	88,034,778.00	-8.9%
9) Other Outgo	9000-9999	Except 7600-7699	418,719.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			97,009,022.00	88,034,778.00	-9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(96,614,427.00)	(88,034,778.00)	-8.9%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	2,771,260.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	125,000,000.00	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			127,771,260.00	0.00	-100.0%

July 1 Budget Building Fund Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,156,833,00	(88,034,778.00)	-382.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Uпaudited		9791	84,274,498.62	113,027,717.73	34,1%
b) Audit Adjustments		9793	(2,403,613.89)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			81,870,884.73	113,027,717.73	38.1%
d) Other Restatements		9795	0,00	0.00	0,0%
e) Adjusted Beginning Balance (F1c + F1d)			81,870,884.73	113,027,717.73	38.1%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance Naconnected			113,027,717.73	24,992,939.73	-77.9%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	1 destruction of the second of
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	113,027,717.73	24,992,939.73	-77.9%
c) Committed - Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0,00	0,00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget Building Fund Exhibit: Restricted Balance Detail

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Res	Resource Description 9010 Other Restricted Local		2015-16 Estimated Actuals	2016-17 Budget
9	010	Other Restricted Local	113,027,717.73	24,992,939.73
Tota	l, Restric	ted Balance	113,027,717.73	24,992,939.73

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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	814,189.00	500,000.00	-38.6%
5) TOTAL, REVENUES			814,189,00	500,000,00	-38.6%
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	883,698.00	762,000.00	-13.8%
6) Capital Outlay		6000-6999	83,615.00	48,000.00	-42.6%
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		A	967,313.00	810,000,00	-16.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(153,124.00)	(310,000,00)	102.5%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0,00	0.0%
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)			(153,124.00)	(310,000.00)	102.5%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791	5,172,262.10	5,019,138.10	~3.0%
b) Audit Adjustments		9793	0,00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,172,262.10	5,019,138.10	-3.0%
d) Other Restatements		9795	0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,172,262,10	5,019,138.10	-3.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance Negronal to the control of the			5,019,138.10	4,709,138.10	-6.2%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	Agarage And Company of the Company o	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	0.6%
Other Commitments		9760	0.00	0.00	0,0%
d) Assigned Other Assignments		9780	5,019,138.10	4,709,138.10	-6.2%
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		oues	/ .0.00(3		
1) Cash			1		
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	**************************************	•	
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	<u></u>		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%
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%
Interest		8660	14,189.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investment	s	8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	800,000.00	500,000.00	-37.5%
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			814,189.00	500,000.00	-38.6%
TOTAL, REVENUES			814,189,00	500,000.00	-38,6%

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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	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 Improvement	9	5600	582,813.00	644,000.00	10.5%
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	300,885.00	118,000.00	-60.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES		883,698.00	762,000.00	-13.8%
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	83,615.00	48,000.00	-42.6%
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			83,615.00	48,000.00	-42.6%
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 C	osts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			967,313.00	810,000.00	-16.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS	Nedounda Goddo	00,000,000			
INTEREMED TRANSFERG IN					
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		, 010	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	00,0	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%

July 1 Budget Capital Facilities Fund Expenditures by Function

Description	Function 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	814,189.00	500,000.00	-38.6%
5) TOTAL, REVENUES			814,189.00	500,000.00	-38.6%
B. EXPENDITURES (Objects 1000-7999)		e e	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7		
1) Instruction	1000-1999		0.00	0:00	0.09
2) Instruction - Related Services	2000-2999		Charles Annual Control	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		Ö.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0,00	0,00	0.0%
8) Plant Services	8000-8999		967,313.00	810,000.00	-16.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			967,313.00	810,000.00	-16.39
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(153,124.00)	(310,000.00)	102.5%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0,00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0,00	0.00	0.09
3) Contributions		8980-8999	O-00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget Capital Facilities Fund Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(153,124.00)	(310,000.00)	102.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,172,262.10	5,019,138.10	-3.0%
b) Audit Adjustments		9793	0,00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,172,262.10	5,019,138,10	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,172,262.10	5,019,138.10	-3.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			5,019,138.10	4,709,138.10	-6.2%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	7.000 (Co.000)	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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	5,019,138.10	4,709,138.10	-6.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	0,0%
Unassigned/Unappropriated Amount		9790	0.00	0,00	0.0%

July 1 Budget Capital Facilities Fund Exhibit: Restricted Balance Detail

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Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
Total, Restrict	ted Balance	0.00	0.00

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes		Budget	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	2,715,045.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	451.00	0.00	-100.0%
5) TOTAL, REVENUES			2,715,496.00	0.00	-100.0%
B, EXPENDITURES 1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
,		2000-2999	0,00	0.00	0.0%
2) Classified Salaries			0.00	0.00	0.0%
3) Employee Benefits		3000-3999			
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%
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	2000 Table 1000	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,715,496.00	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	2,771,260.00	0.00	-100.0%
Other Sources/Uses a) Sources		8930-8979	0,00	0.00	0.0%
•				0.00	0.0%
b) Uses		7630-7699	0.00		
3) Contributions		8980-8999		0,00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,771,280.00)	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)			(55,764.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791	56,214,44	450.44	-99.2%
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			56,214.44	450.44	-99.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,214.44	450.44	-99.2%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			450.44	450.44	0.0%
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	450.44	450,44	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	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0,09

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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		
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 County School Facilities Fund Expenditures by Object West Contra Costa Unified Contra Costa County

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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	2,715,045.00	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			2,715,045.00	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	451.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investment	S	6662	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	· · · · · · · · · · · · · · · · · · ·		451.00	0.00	-100.0%
TOTAL, REVENUES			2,715,496,00	0,00	-100,0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classifled 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%
Heaith 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%

July 1 Budget County School Facilities Fund Expenditures by Object West Contra Costa Unified

Contra Costa County

Description Resource	ce 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	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.09
Transfers of Direct Costs	5710	0.00	0;00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.09
Professional/Consulting Services and				
Operating Expenditures	5800	0.00	0.00	0.09
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0.00	0.00	0.09
APITAL OUTLAY				
Land	6100	0.00	0.00	0.0
Land Improvements	6170	0.00	0,00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.09
Books and Media for New School Libraries	6300	0.00	0,00	0.09
or Major Expansion of School Libraries			0,00	0.0
Equipment	6400	0.00		
Equipment Replacement	6500	0,00	0.00	0.0
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.09
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	0.09
To County Offices	7212	0.00	0.00	0.09
To JPAs	7213	0.00	0.00	0.09
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

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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%
County Concort acingos a tina		, , , ,	0.00		
Other Authorized Interfund Transfers Out		7619	2,771,260.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,771,260.00	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%
(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)			(2,771,260.00)	00,0	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES	, and on owes	object vodes		Variation Vari	
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	00,00	0.00	0,0%
3) Other State Revenue		8300-8599	2,715,045.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	451.00	0.00	-100.0%
5) TOTAL, REVENUES			2,715,496.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	- 1000 -	40 0109
4) Ancillary Services	4000-4999		0 100	0.00	7 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
5) Community Services	5000-5999		0.00	0,00	0.09
6) Enterprise	6000-6999		0,00	€ 0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0,0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Exc e pt 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,715,496.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,771,260.00	0,00	-100.0%
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	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,771,260.00)	0.00	-100,0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(55,764,00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	•	9791	56,214.44	450.44	-99.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,214.44	450,44	-99.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,214.44	450.44	-99.2%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			450,44	450.44	0,0%
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	450.44	450.44	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0:0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		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%

July 1 Budget County School Facilities Fund Exhibit: Restricted Balance Detail

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Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
7710	State School Facilities Projects	445.86	445.86
7810	Other Restricted State	4.58	4.58
Total, Restric	cted Balance	450.44	450.44

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
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	2,081,692.00	0,00	-100.0%
4) Other Local Revenue		8600-8799	1,636,111.00	0.00	-100.0%
5) TOTAL, REVENUES			3,717,803.00	0.00	-100.0%
B. EXPENDITURES 1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
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	31,758.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,123,820.00	15,000.00	-99,5%
6) Capital Outlay		6000-6999	1,615,342.00	764,389.00	-52.7%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,770,920,00	779,389,00	-83,7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,053,117.00)	(779,389.00)	-26.0%
D. OTHER FINANCING SOURCES/USES					
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		9030 9070	0.00	0,00	0.0%
a) Sources		8930-8979	0,00		
b) Uses		7630-7699	0.00	0,00	0.0%
3) Contributions		8980-8999	0.00		0.0,0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	***************************************		(1,053,117.00)	(779,389.00)	-26.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	3,242,648.12	2,189,531.12	-32,5%
b) Audit Adjustments		9793	0.00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,242,648.12	2,189,531.12	-32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,242,648.12	2,189,531.12	-32,5%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			2,189,531.12	1,410,142.12	-35.6%
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	531,486.68	531,486.68	0.0%
c) Committed Stabilization Arrangements		9750	Q 000	0,00	0,0%
Other Commitments		9760	0.00	0,00	0.0%
d) Assigned Other Assignments		9780	1,658,044.44	878,655.44	-47.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	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		9110	0.00		
a) in County Treasury			0.00		
Fair Value Adjustment to Cash in County Treasury		9111			
b) in Banks		9120	0.00		
c) in Revalving 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

West Contra Costa Unified Contra Costa County

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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	2,081,692.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,081,692.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,000,000.00	0.00	-100.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,868.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investme	nts	8662	0.00	0.00	0.0%
Other Local Revenue			İ		
All Other Local Revenue		8699	624,243,00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,636,111.00	0.00	-100.0%
TOTAL, REVENUES			3,717,803.00	0.00	-100.0%

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
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0,00	0,00	0,0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Cterical, 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			1		
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,103.00	0,00	-100, <u>0%</u>
Noncapitalized Equipment		4400	14,655.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			31,758.00	0.00	-100.0%

July 1 Budget Special Reserve Fund for Capital Outlay Projects Expenditures by Object West Contra Costa Unified

Contra Costa County

			2015-16	2016-17	Percent
Description R	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	00,0	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	3	5600	452,762.00	15,000.00	-96.7%
Transfers of Direct Costs		5710	Ő:00 ·	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	2,671,022.00	0.00	-100.0%
Communications		5900	36.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		3,123,820.00	15,000.00	-99.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,051.00	0,00	-100.0%
Buildings and Improvements of Buildings		6200	1,542,516.00	764,389.00	-50.4%
Books and Media for New School Libraries			0.00	0.00	0.0%
or Major Expansion of School Libraries		6300	0.00	0.00	
Equipment		6400	70,775.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0,00	0.0%
TOTAL, CAPITAL OUTLAY			1,615,342.00	764,389.00	-52.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues		7211	0,00	0.00	0.0%
To Districts or Charter Schools		7211	0,00	0.00	0.0%
To County Offices				0.00	0.0%
To JPAs		7213	0.00		0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.076
Debt Service					0.501
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 Co	osts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,770,920.00	779,389.00	-83,7%

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
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0,00	0.00	0.09
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	0.00	0.00	0,0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0,00	0.0

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
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	0.09
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS				1	
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0,09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

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
A. REVENUES	Nesource Codes	Object oodes			
1) LCFF Sources		8010-8099	0.00	0,00	00%
2) Federal Revenue		8100-8299	0.00	0,00	0.0%
3) Other State Revenue		8300-8599	2,081,692.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,636,111.00	0.00	-100.0%
5) TOTAL, REVENUES			3,717,803.00	0.00	-100.0%
B. EXPENDITURES 1) Certificated Salaries		1000-1999	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	31,758.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,123,820.00	15,000.00	-99.5%
6) Capital Outlay		6000-6999	1,615,342.00	764,389.00	-52.7%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,770,920.00	779,389.00	-83.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,053,117.00)	(779,389.00)	-26.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0,00	0.0%
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%

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

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,053,117.00)	(779,389.00)	-26.0%
F. FUND BALANCE, RESERVES			:		
Beginning Fund Balance a) As of July 1 - Unaudited		9791	3,242,648.12	2,189,531.12	-32.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,242,648.12	2,189,531.12	-32.5%
d) Other Restatements		9795	0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,242,648.12	2,189,531.12	-32.5%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			2,189,531.12	1,410,142.12	-35.6%
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	531,486.68	531,486.68	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	1,658,044.44	878,655.44	-47.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	6.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

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Resource	esource Description 5810 Other Restricted Federal 9010 Other Restricted Local otal, Restricted Balance	2015-16 Estimated Actuals	2016-17 Budget
1100001100			
5810	Other Restricted Federal	89,536.31	89,536.31
9010	Other Restricted Local	441,950.37	441,950.37
Total Book	ded Beleves	531,486.68	531,486.68
i otal, Restri	cted Balance	551,400.00	331,400.00

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	3,869,433.00	0.00	-100.0%
3) Other State Revenue		8300-8599	359,831.00	0,00	-100.0%
4) Other Local Revenue		8600-8799	76,069,783.00	0.00	-100.0%
5) TOTAL, REVENUES			80,099,047.00	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	0.00	0,00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	73,966,404.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		war -	73,966,404.00	0,00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,132,643.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	2,515,108.00	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			2,515,108.00	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)			8,647,751.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791	73,799,771.15	82,447,522.15	11.7%
b) Audit Adjustments		9793	0.00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,799,771.15	82,447,522.15	11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,799,771.15	82,447,522.15	11.7%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	82,447,522.1 <u>5</u>	82,447,522.15 0.00	0.0% 0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	77. 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	82,447,522.15	82,447,522.15	0.0%
Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	in annual 0100	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

			· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	
			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes		Budget	Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasur	у	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	and a street of the street of		
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					
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					
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		

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	3,669,433.00	0,00	-100.0%
TOTAL, FEDERAL REVENUE			3,669,433.00	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	359,831.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			359,831.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Voted Indebtedness Levies Secured Roll		8611	72,058,564,00	0.00	-100.0%
Unsecured Roll		8612	3,290,938.00	0.00	-100.0%
Prior Years' Taxes		8613	(94,513.00)	0,00	-100.0%
Supplemental Taxes		8614	678,082.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF					
Taxes		8629	0.00	0.00	0.0%
Interest		8660	131,502.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investmen	ts	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,210.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			76,069,783.00	0.00	-100.0%
TOTAL, REVENUES			80,099,047.00	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
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	29,429,482.00	0.00	-100,0%
Bond Interest and Other Service Charges		7434	44,536,922.00	0.00	-100.0%
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 C	osts)		73,966,404.00	0.00	-100.0%
TOTAL, EXPENDITURES			73,966,404.00	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					
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	00,0	0.00	0,0%
All Other Financing Sources		8979	2,515,108.00	0.00	-100.0%
(c) TOTAL, SOURCES			2,515,108.00	0.00	-100.0%
USES					
Transfers of Funds from		7651	0,00	0,00	0.0%
Lapsed/Reorganized LEAs		7699	0.00	0.00	0.0%
All Other Financing Uses		1099			0.0%
(d) TOTAL, USES	·		0.00	0.00	0.076
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	- 1	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)			2,515,108.00	0.00	-100.0%

				<u>,</u>	
Description	Function Codes_	Object Codes	2015-16 Estimated <u>Actuals</u>	2016-17 Budget	Percent Difference
A. REVENUES					
				H-F4977 - 11-42 1 - 14 - 1200 (H-H-90)	
1) LCFF Sources		8010-8099	0.00		0.0%
2) Federal Revenue		8100-8299	3,669,433.00	0.00	-100.0%
3) Other State Revenue		8300-8599	359,831.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	76,069,783.00	0.00	-100.0%
5) TOTAL, REVENUES	g		80,099,047.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0 .00	0.00	0.0%
3) Pupil Services	3000-3999		0,00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		Ö.00	0.00	0.0%
6) Enterprise	6000-6999		0 .00	0.00	0.0%
7) General Administration	7000-7999		0.00	-0.00	0.0%
8) Plant Services	8000-8999		₫.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	73,966,404.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			73,966,404.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,132,643.00	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%
Other Sources/Uses a) Sources		8930-8979	2,515,108.00	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			2,515,108.00	0.00	-100.0%

July 1 Budget Bond Interest and Redemption Fund Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	ergen gewennen der Recht ist		8,647,751.00	0,00	-100,0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	73,799,771.15	82,447,522,15	11.7%
b) Audit Adjustments		9793	0.00	00,00	0,0%
c) As of July 1 - Audited (F1a + F1b)			73,799,771.15	82,447,522,15	11.7%
d) Other Restatements	•	9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,799,771.15	82,447,522.15	11.7%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	82,447,522.15	82,447,522,15	0.0%
Stores		9712	0,00	0.00	0.0%
Prepald 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 (by Resource/Object)		9760	0.00	0,00	0.0%
d) Assigned Other Assignments (by Resource/Object) e) Unassigned/Unappropriated		9780	82,447,522.15	82,447,522.15	0.0%
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

Resource Description		2015-16 Estimated Actuals	2016-17 Budget	
1	1			
Total, Restric	ted Balance	0.00	0.00	

July 1 Budget Debt Service Fund for Blended Component Units 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	0.00	0,00	0.0%
· 3) Other State Revenue		8300-8599	0,00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0,00	0.0%
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	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, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0,00	0,0%
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%

July 1 Budget Debt Service Fund for Blended Component Units 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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	1,042,373.29	1,042,373.29	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,042,373.29	1,042,373.29	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,042,373.29	1,042,373,29	0.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	1,042,373.29 0:00	1,042,373.29	0.0%
Stores		9712	0:00	0.00	0.0%
Prepaid Expenditures		9713	- 1818 -	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	1,042,373.29	1,042,373,29	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%

July 1 Budget Debt Service Fund for Blended Component Units Expenditures by Object

			· · · · · · · · · · · · · · · · · · ·		
			2045 42	2016-17	Percent
Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	Budget	Difference
G. ASSETS					
Cash a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasur	у	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	Ø.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		
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					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
Due to Grantor Governments		9590	O ₁ 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					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE	- of shift P		0.00	0.00	0,0%
OTHER LOCAL REVENUE			ļ		
Other Local Revenue County and District Taxes Voted Indebtedness Levies		:			
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
. Other		8622	0.00	0,00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	s	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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

July 1 Budget Debt Service Fund for Blended Component Units Expenditures by Object

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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	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	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 C	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

July 1 Budget Debt Service Fund for Blended Component Units Expenditures by Object

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes		Budget	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	recognision de la Contraction		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	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%

July 1 Budget Debt Service Fund for Blended Component Units Expenditures by Function

			2045 45	2016-17	Percent
Description	Function Codes	Object Codes	2015-16 Estimated Actuals	Budget	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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	- 0.0%
4) Ancillary Services	4000-4999		0.00	0,00	10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		\$ 0 000	0.00	0,0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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%

July 1 Budget Debt Service Fund for Blended Component Units Expenditures by Function

			2015-16	2016-17	Percent
Description	Function Codes	Object Codes	Estimated Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
а) As of July 1 - Unaudited		9791	1,042,373.29	1,042,373.29	0.0%
b) Audit Adjustments		9793	0,00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,042,373,29	1,042,373,29	0.0%
d) Other Restatements		9795	0.00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,042,373.29	1,042,373.29	0.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	1,042,373.29	1,042,373.29	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 (by Resource/Object)		9760	0,00	0,00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	1,042,373.29	1,042,373.29	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	4	9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget Debt Service Fund for Blended Component Units Exhibit: Restricted Balance Detail

Resource Description	2015-16 Estimated Actuals	2016-17 Budget
Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Estimated Act <u>uals</u>	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	2.00	0.00	-100.0%
5) TOTAL REVENUES			2,00	0.00	-100,0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0,00	0.09
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0:00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.09
6) Capital Outlay	•	6000-6999	0.00	0.00	0.09
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	0.09
9) TOTAL, EXPENDITURES			0,00	0,00	0.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers A) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0,00	0.00	0.09
Other Sources/Uses a) Sources		8930-8979	0.00	0,00	0.0%
b) Uses		7630-7699	0.00	0,00	0.09
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			2,00	0.00	-100.0%
BALANCE (C + D4)			2,00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,084.10	1,086,10	0,2%
b) Audit Adjustments		9793	00,0	0.00	0,0%
c) As of July 1 - Audited (F1a + F1b)			1,084.10	1,086.10	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,084.10	1,086.10	0.2%
2) Ending Balance, June 30 (E + F1e)			1,086.10	1,086.10	0.0%
Components of Ending Fund Balance					
a) Nonspendable			A SECTION AND SECTION ASSESSMENT OF THE SECT		The same of the sa
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	1,086.10	1,086.10	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					
Cash a) in County Treasury		9110	0.00		
The state of	,	9111	0.00		
b) in Banks	•	9120	0.00		
·		9130	0,00		
c) in Revolving Fund		9135	0.00		
d) with Fiscal Agent					
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		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
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		
, DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
			- Control of the Cont		
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

		<u> </u>				
Description F	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				İ		
All Other State Revenue		8590	0.00	0.00	0.0%	
TOTAL, OTHER STATE REVENUE			0.00	0.00	0,0%	
OTHER LOCAL REVENUE						
Interest		8660	2,00	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%	
TOTAL, OTHER LOCAL REVENUE			2.00	0.00	-100.0%	
TOTAL, REVENUES			2.00	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 Co	osts)		0.00	0.00	0.0%	
- Constant Control (Constant)						
TOTAL, EXPENDITURES			0.00	0.00	0.0%	

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
NTERFUND 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	0.09
(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
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES		<u> </u>	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	Ó:00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0,00	0.00	0.0
OTHER SHANDING COURGE (#1050					
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.

July 1 Budget Debt Service Fund Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		Name Name
			The second secon		4.0%
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	2.00	0.00	-100.0%
5) TOTAL, REVENUES		ŕ	2.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
Instruction - Related Services	2000-2999		0.00	0:00	0.0%
3) Pupil Services	3000-3999		Ø Do	0.00	0.0%
4) Ancillary Services	4000-4999		Ŏ.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	20,0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0,00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER			2.00	0.00	-100.0%
D, OTHER FINANCING SOURCES/USES			2.00	0.00	-100.0%
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	00,0	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	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,00	0.00	-100,0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,084.10	1,086.10	0.2%
b) Audit Adjustments		9793	0.00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,084.10	1,088.10	0,2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,084.10	1,086.10	0.2%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable		9711	1,086.10 0 ,00	1,086.10	0.0%
Revolving Cash Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	2000 000 000 000 000 000 000 000 000 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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object) e) Unassigned/Unappropriated		9780	1,086.10	1,086.10	0.0%
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0,0%

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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	2,032,394.00	1,905,987.00	-6.2%
5) TOTAL, REVENUES	,		2,032,394.00	1,905,987.00	-6.2%
B. EXPENSES				·	
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	120,275.00	126,004.00	4.8%
3) Employee Benefits		3000-3999	73,322.00	69,867.00	-4.7%
4) Books and Supplies		4000-4999	4,200.00	4,200.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,489,793,00	2,331,487.00	-6.4%
6) Depreciation .		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.60	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.60	0.0%
9) TOTAL, EXPENSES			2,687,590.00	2,531,558,00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			(655,196.00)	(625,571.00)	-4.5%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
·		7630-7699	0.00	0.00	0.0%
b) Uses 3) Contributions		8980-8999	0:00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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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		
Fair Value Adjustment to Cash in County Treasur	у	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	i	
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)	NIA.		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	10.00	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	4,000.00	6,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investment	s	8662	0,00	0,00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,028,394.00	1,899,987.00	-6.3%
All Other Fees and Contracts		8689	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	-		2,032,394.00	1,905,987.00	-6.2%
TOTAL, REVENUES			2,032,394.00	1,905,987.00	-6.2%

Decariation	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Description CERTIFICATED SALARIES	Resource Coues	Object Codes	Estimated Actuals	Dugget	Difference
GERTIFICATED 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	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	•	2300	77,920.00	82,348.00	. 5.7%
Clerical, Technical and Office Salaries		2400	42,355.00	43,656.00	3,1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			120,275.00	126,004.00	4.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	13,913.00	17,514.00	25.9%
OASDI/Medicare/Alternative		3301-3302	8,984.00	9,218.00	2.6%
Health and Welfare Benefits		3401-3402	32,178.00	24,792.00	-23.0%
Unemployment Insurance		3501-3502	59.00	63.00	6.8%
Workers' Compensation		3601-3602	3,588.00	3,680.00	2.6%
OPEB, Allocated		3701-3702	14,600.00	14,600.00	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			73,322.00	69,867.00	-4.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,600.00	1,600.00	0.0%
Noncapitalized Equipment		4400	2,600.00	2,600.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,200,00	4,200.00	0.09

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	1,500.00	1,500.00	0.0
Dues and Memberships		5300	0.00	0.00	0.0
Insurance		5400-5450	1,967,428.00	1,899,987.00	-3.4
Operations and Housekeeping Services		5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvement	5	5600	45,497.00	0.00	-100.0
Transfers of Direct Costs - Interfund	· ·	5750	0.00	0.00	. 0.0
Professional/Consulting Services and Operating Expenditures		5800	475,068.00	430,000.00	-9.5°
Communications		5900	300.00	0.00	-100.09
TOTAL, SERVICES AND OTHER OPERATING EXPENSE	s		2,489,793.00	2,331,487.00	6.4
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0
TOTAL, DEPRECIATION			0.00	0.00	0.09
TOTAL. EXPENSES			2,687,590.00	2,531,558,00	-5.89

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%
(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			12 000	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

July 1 Budget Self-Insurance Fund Expenses by Function

West Contra Costa Unified Contra Costa County

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	1/4 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	2,032,394.00	1,905,987.00	-6.2 <u>%</u>
5) TOTAL, REVENUES			2,032,394.00	1,905,987.00	-6.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0,000	0.00	0.0%
2) Instruction - Related Services	2000-2999		0,00	0.00	70.0%
3) Pupil Services	3000-3999		0,00	0:00	0,07/
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,687,590.00	2,531,558.00	-5.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0,0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,687,590.00	2,531,558.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OFFER (AS DAS)			(CSE 4.00 DO)	(P25 574 00)	-4.5%
FINANCING SOURCES AND USES (A5 - B10)			(655,196.00)	(625,571.00)	-4.076
D. OTHER FINANCING SOURCES/USES		•			
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0,00	0.00	0.0%
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	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN			İ		
NET POSITION (C + D4)			(655,196.00)	(625,571.00)	-4.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,080,053.27	3,140,814.48	51.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,080,053.27	3,140,814.48	51.0%
d) Other Restatements	·	9795	1,715,957.21	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,796,010.48	3,140,814.48	-17.3%
2) Ending Net Position, June 30 (E + F1e)			3,140,814.48	2,515,243.48	-19.9%
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	3,140,814.48	2,515,243.48	-19.9%

West Contra Costa Unified Contra Costa County

July 1 Budget Self-Insurance Fund Exhibit: Restricted Net Position Detail

07 61796 0000000 Form 67

	201	2015-16	
Resource Description	<u>Estimate</u>	ted Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES			A disconnection of the control of th		1
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 Reveпue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,805,275.00	18,584,499.00	-1.2%
5) TOTAL, REVENUES			18,805,275.00	18,584,499.00	-1.2%
B. EXPENSES					
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 Expenses		5000-5999	18,148,098.00	18,584,499.00	2,4%
6) Depreciation		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	6,0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.0%
9) TOTAL, EXPENSES			18,148,098.00	18,584,499.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			657,177.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00 8 凌 () 十 次 (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 NET POSITION (C + D4)			657,177.00	0.00	-100.0%
F. NET POSITION					
Beginning Net Position As of July 1 - Unaudited		9791	19,549,794.89	20,206,971.89	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,549,794.89	20,206,971.89	3.4%
d) Other Restatements		9795	0.00	0.00	0,0%
e) Adjusted Beginning Net Position (F1c + F1d)			19,549,794.89	20,206,971.89	3.4%
2) Ending Net Position, June 30 (E + F1e)			20,206,971,89	20,206,971.89	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	20,206,971.89	20,206,971.89	0.0%

			, , , , , , , , , , , , , , , , , , , 		1
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		9400	The Action of the Control of the Con		
10) TOTAL, ASSETS			00,0		
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	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
5) Unearned Revenue		9650	0.00		
Long-Term Liabilities 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		

July 1 Budget Retiree Benefit Fund Expenses by Object

Description R	tesource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	30,000.00	30,000.00	0,0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	18,775,275.00	18,554,499.00	-1.2%
Other Local Revenue					
All Other Local Revenue		8699	0,00	0,00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,805,275.00	18,584,499.00	-1.2%
TOTAL, REVENUES			18,805,275.00	18,584,499.00	-1.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,148,098.00	18,584,499.00	2.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	3		18,148,098.00	18,584,499.00	2.4%
TOTAL, EXPENSES			18,148,098.00	18,584,499,00	2.4%

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%
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	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 ₃	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0,0%
(e) TOTAL, CONTRIBUTIONS			7 47 7 0,000	5 0,00	0.6%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0,00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES	- Allysion obags				
1) LCFF Sources		8010-8099	0,00	0.00	0.0%
2) Federal Revenue		8100-8299	6,00	5 0.00	0.0%
3) Other State Revenue		8300-8599	0.00	O DO	0.0%
4) Other Local Revenue		8600-8799	18,805,275.00	18,584,499.00	-1.2%
5) TOTAL, REVENUES			18,805,275.00	18,584,499.00	-1.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	With the service and the servi
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		18,148,098.00	18,584,499.00	2.4%
7) General Administration	7000-7999		0.00	0,00	0.09
8) Plant Services	8000-8999		0.00	0.00	0,0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			18,148,098.00	18,584,499.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER			657,177.00	0.00	-100.0%
FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES			007,177,00	0.00	
Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	Q,00	0.00	0.0%
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	100 000 000 000 000 000 000 000 000 000
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			657,177.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	19,549,794.89	20,206,971.89	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,549,794,89	20,206,971.89	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			19,549,794.89	20,206,971.89	3.4%
2) Ending Net Position, June 30 (E + F1e)			20,206,971.89	20,206,971.89	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	20,206,971.89	20,206,971.89	0.0%

West Contra Costa Unified Contra Costa County

July 1 Budget Retiree Benefit Fund Exhibit: Restricted Net Position Detail

07 61796 0000000 Form 71

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	2015-16	2016-17
Resource Description	Estimated Actuals	Budget
Total, Restricted Net Position	0.00	0.00

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ontra Costa County	2015-	16 Estimated	Actuals	2	016-17 Budge	et .
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
Description	1-2 ADA	AIIIIIIIIA	Tunacarast	7,57	711100111011	1 21,400 4 7,407,4
A. DISTRICT						
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)	27,169.65	27,169.65	27,232.43	26,581.50	26,581,50	26,867.20
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	27 100 05	07 100 05	27,232.43	26,581.50	26,581.50	26,867.20
(Sum of Lines A1 through A3) 5. District Funded County Program ADA	27,169.65	27,169.65	21,232.43	26,361.30	20,001.00	20,007.20
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)	27,169.65	27,169.65	27,232.43	26,581.50	26,581.50	26,867.20
7. Adults in Correctional Facilities 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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·	2015-	16 Estimated	Actuals	2	016-17 Budge	t
				Estimated P-2	Estimated	Estimated
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
 b. Juvenile Halls, Homes, and Camps 						
 c. Probation Referred, On Probation or Parole, 				i		
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education						
ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI				<u></u>		
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 B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA						
(Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities					-	
5. County Operations Grant ADA						50no 5000
6. Charter School ADA			以外面外的线			
(Enter Charter School ADA using						
Tab C. Charter School ADA)					一种 经	44-44

Contra Costa County	0045	40 Fatinasta	A serve la		046 47 Budge	.4
	2015	-16 Estimated	Actuals		016-17 Budge	÷t
				Estimated P-2	Estimated	Estimated
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
C. CHARTER SCHOOL ADA		104.0000	44.1	11 4 A D A 6		-11-
Authorizing LEAs reporting charter school SACS financial Charter schools reporting SACS financial data separately						
Charter schools reporting SACS infancial data separately	nom men aumo	IIZIIIQ LEAS III FU	IIU U I OI FUIU 02	use tills worksin	set to report men	ΛυΛ.
FUND 01: Charter School ADA corresponding to SA	CS financial da	ta reported in Fu	und 01.			
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative			l.	L		
Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole,						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA						
(Sum of Lines C2a through C2c)	0,00	0.00	0.00	0,00	0.00	0,00
3. Charter School Funded County Program ADA	0,00	0.00	0.00			
a. County Community Schools		1				
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. Total, Charter School Funded County						
Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding	to SACS financ	ial data ranorta	t in Eund 00 or	Eund 62		
W	to SACS IIIIaiic	iai data reportet	I III and 05 or	T una uz.		
5. Total Charter School Regular ADA			1	L		
6. Charter School County Program Alternative						
Education ADA a. County Group Home and Institution Pupils				1		****
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole,						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]			,			
d. Total, Charter School County Program						
Alternative Education ADA				1		
(Sum of Lines C6a through C6c)	0.00	D.00	D.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA			1	1		
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. Total, Charter School Funded County Program ADA						
(Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA	V.00	1	0,30	0.50	3,30	5.50
(Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0,00
9. TOTAL CHARTER SCHOOL ADA						
Reported in Fund 01, 09, or 62	ĺ					
(Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

July 1 Budget 2016-17 Budget Cashflow Worksheet - Budget Year (1)

West Contra Costa Unified Contra Costa County				July 1 Budget 2016-17 Budget Cashflow Worksheet - Budget Year (1)	July 1 Budget 2016-17 Budget Vorksheet - Budget Year (1)				•	07 61796 0000000 Form CASH
	Object		ylut	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A, BEGINNING CASH			47,924,277.69	127,637,606,68	113,111,256.37	116,977,900.42	123,956,102.73	120,876,118,16	114,975,102.86	112,616,334.95
B. RECEIPTS LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		8,017,322.06	8,017,322,06	24,501,063.18	14,431,179,70	14,975,862.33	- 1	14,431,179.70	0.00
Property Taxes	8020-8079		79,598,105,48	22,186.99	693,957,98	2,303,998.87	3,961,917.09	٦	311,794.99	00'0
Miscellaneous Funds	8080-8039			(354,727,33)	(976,576.94)	(681,420,01)		(1,252,150,26)		(1,252,150,26)
Federal Revenue	8100-8299		0.03	66,963,68	1,772,730.11	553,172.29	132,129,93		881,891,25	1,028,188.14
Other State Revenue	8300-8599		929,566.59	664,542.70	3,624,821.04	1,524,275,15	1,956,131.33	5	8,623,134.36	99,156,08
Other Local Revenue	8600-8799		185,521.14	193,849.09	318,952,33	15,471,109.98	687,316,85	252,261.54	333,095,54	468,567.09
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			88,730,515.30	8,610,137.19	29,934,947,70	33,602,315.98	21,713,357,53	20,153,417.13	24,581,095,84	343,761.05
C. DISBURSEMENTS	4000		110 360 34	10 000 635 34	11 006 014 77	10 994 661 50	11 060 719 49	11 102 226 06	10 631 622 80	11 799 389 82
Octobried Galance	2000 2000		2 445 460 42	A 436 334 30	A 570 711 A3	A 735 845 75	4 505 810 56	4 560 402 43	4 320 163 16	4 739 034 28
	5000 0000		24.504.044.7	4,150,504,53	4,010,11,40	C 6 20 CC2 S	E 207 AAE 12	C 481 017 10	6 530 039 25	E 037 578 10
Employee Benefits	3000-3888		4,/1/,/U5.18	6,381,582.18	81.111.cu/.c	29.456,724.62	0,287,445,12	0,401,917.19	0,030,030,03	470 407 04
Books and Supplies	4000-4999		45,448.52	793,869.05	625,101.85	813,075.34	18.770,090	349,874,31	316,320.33	10,089,004
Services	5000-5999		755,972.10	1,590,797,21	2,762,188.42	3,058,165,35	2,259,526.38	3,614,655.20	3,788,818.91	3,075,932.97
Capital Outlay	6000-6599		16,473.93	211,169.33	441,713.59	342,167.73	24,767.74	23,642.67	15,112,04	166,899.47
Other Outgo	7000-7499		(76,243,18)	0.00	(51,537,59)	76,243.18	0.00	(78,285.43)	1,337,587.64	0.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699		1000	00 000	20 000 000 00	70 004 440 00	24 040 041	20 054 422 42	37 630 060 36	77 160 220 74
IOTAL DISBURSEMENTS			9,017,186.31	23,13b,487,3U	25,056,303.53	70,024,113.07	24,785,042,10	64.264,400,02	C1.000,000,10	41,626,601,72
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources SUBTOTAL	9490	00.0	00 0	00.00	00.0	00.0	0.00	0.00	00.0	00.00
liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Uneamed Revenues	9650									
Deferred Inflows of Resources	0696									
SUBTOTAL		00:0	0.00	00'0	00.0	00.0	00'0	00:00	0.00	0.00
Nonoperating										
Suspense Clearing	9910		00.00							
TOTAL BALANCE SHEET ITEMS		0.00	0.00	DO'O	0.00	00.0	00'0	0.00	00.0	0.00
E. NET INCREASE/DECREASE (B - C + D)			79,713,328.99	(14,526,350,31)	3,866,644.05	6,978,202,31	(3,079,984.57)	(0:301,015.30)	(2,358,767,91)	(26,825,568.69)
F. ENDING CASH (A + E)			127,637,606.68	113,111,256.37	116,977,900,42	123,956,102.73	120,876,118,15	114,975,102.86	112,616,334.95	85,790,766,26
G. ENDING CASH, PLUS CASH										
ACCRUALS AND ADJUSTMENTS				の対象を対象を対象を対象を対象	· · · · · · · · · · · · · · · · · · ·		The Man State of the State of t	A STATE OF STREET, SECTION ASSESSMENT	The second secon	And the state of t

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West Contra Costa Unified Contra Costa County

April May June Actuals Adjustments TOTAL	JGH THE MON									
Sources Stock of the control of	JGH THE MON	Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
Sources Septiment Septim	CHANNING CASH									
Control of the Cont	Children Co. Co.		85,790,766.26	94,816,394,59	80,983,280.31	53,629,342.82			American and a second	
Stock-ordered Stock-ordere	CEIPTS FF/Revenue Limit Sources	1			6	0000			000 000 000	00 045 740 004
SCOL-2699 (1727/02-12) (1,228,288-99) (1,020,232.71) (1,814,228.13) (1,020,232.10) (1,021,229) (1,021,224-9)	Principal Apportionment	8010-8019	33,158,269,19	11,253,172.76	00.0	14,084,153.32	21,362,123,74		75 422 040 00	70,407,040,00
Stort-2009 11,427,124.29 11,221,242.29 11,221,222.29 11,221,222.29 11,221,222.29 11,221,222.29 11,221,222.29 11,221,222.29 11,221,222.29	Property Taxes	8020-8079	(142,088.13)	(3,480.18)	0.00	96,785.26	1,6/6,519,20		78,127,918,00	(40,442,4218,00
Strick-strick Strick-stric	Miscellaneous Funds	6608-0808	(1,797,709.75)	(1,263,888,58)	(1,020,532.77)	(1,814,258,11)	00.0		(10,415,424.01)	(10,413,424.00)
8900-8999	deral Revenue	8100-8299	491,722.14	241,828.42	112,041,23	8,662,236.40	3,500,600.87		18,183,933.00	18,183,933,00
Secondaria Secondaria Control	ier State Revenue	8300-8599	3,984,689.53	3,962,086,60	00:0	6,065,571,73	1,940,100.96		39,353,549.01	39,383,649,00
Second S	ier Local Revenue	8600-8799	636,912,95	433,237.89	217,430.24	1,244,232.36	00'0		20,442,487,00	20,442,487.00
Sources 8830-8878 38,331,786,99 14,522,966,91 (1991,061,30) 28,338,721,96 284,77 0.00 334,751,30 1000-1999 4,352,294 4,357,295,91 11,445,287,94 4,357,295,91 11,445,287,94 11,445,227,94 11,445,274,94 11,445,274,94 11,445,274,94 11,445,274,94 11,445,274,94 11,445,274,94 11,445,274,94 11,445,274,94 11,445,374,94 11,445,374,94 11,445,374,94 11,445,374,94 11,445,374,94 11,445,374,94 11,445,374,94 11,445,374,94 11,445,374,94 11,445,374,94 11,445,374,94 11,445,344,14,344,14 11,445	erfund Transfers In	8910-8929							0.00	0.00
1000-1999	Other Financing Sources	8930-8979	00 000 000	20 000 000	100 100	20 107 000 00	77 AAC 074 0C	000	334 751 3	324 751 306 00
1000-1999 41,645,228+1,3 11,437,827,56 11,687,495,66 13,112,336,50 2,591,352,03 15,280,495,79 10,00-1999 45,622,846 45,622,846 45,622,846 45,622,846 45,622,846 45,622,846 45,622,846 45,622,846 45,622,846 46,622,846	I AL RECEIPTS		35,331,733.33	14,022,330,91	(00.100,180)	20,230,121,30	17.440.674,02	20.0		25,000,000
1000-2999 4,592,294.9 4,507,326.97 4,775,640.42 5,676,829.21 44,522.48 5,056.91.91 5,056.91.91 5,000-2999 6,546.526.72 6,647,90.57 6,780,996.44 7,540,701.21 1,432,629.25 7,447,470.24 1,432,629.25 7,447,470.33 5,472,829.25 7,447,470.33 7	SBURSEMEN IS	1000-1999	11,445,281.13	11,437,857,56	11,687,495.65	13,112,356,50	2,591,352,03		128,004,972.99	128,004,973,00
1	ssified Salaries	2000-2999	4,536,229.49	4,507,326,97	4,725,640.42	5,676,326,21	43,522.49		53,581,817.00	53,581,817.00
4000 4999 SE65 305.46 774 747 88 361 206.65 4330,131.22 5.912.826.25 15.932.82.25 15.933.98.49 9131 770.33 15.934.10 5.934.14 5.934.14 5.934.14 5.934.14 5.934.14 5.934.14 5.934.14 5.934.14 5.934.14 5.934.14 5.934.14 5.934.14 5.934.14 5.934.14 5.934.14 5.934.14 5.934.14 5.934.14 5.934.14 6.000 5.934.14 6.000 5.934.14 6.000 5.934.14 6.000 5.934.14 6.000	ployee Benefits	3000-3999	6,846,255,72	6,646,780.57	6.780,956,46	7,504,012.02	1,435,659.52		79,878,097,00	79,878,097.00
SOOD-5999 3.952.245.94 5.078.013.77 2.225.418.93 11846.988.49 9.131.770.33 5.3441.44 SOOD-5999	oks and Supplies	4000-4999	555,305,45	774,747.98	351,236.55	4,330,131.52	5,972,829.25		15,943,707.99	15,943,708.00
FOOD-6599 FOO_6599 FOO_65999 FOO_659999 FOO_659999 FOO_659999 FOO_6599999 FOO_6599999999999999999999999999999999999	rvices	5000-5999	3,953,245.94	5,078,013.77	2,525,418.93	11,846,958.49	9,131,770.33		53,441,464.00	53,441,464.00
7000-7499 (80.579.51) 0.000 474.529.09 (795.106.10) 0.000 806.60 (80.579.51) 0.000 474.529.09 (795.106.10) 0.000 834.323.83 (799.10-829) 0.000 10.00 1	pital Outlay	6000-6599	50,429,48	11,344.34	117,599,09	1,153,293.10	92,555,49		2,667,168,00	2,667,168.00
7630-7629	ner Outgo	7000-7499	(80,579,61)	00.00	474,529.09	(795,106.10)	00'0		806,608.00	806,608.00
T630-7699 T630	erfund Transfers Out	7600-7629							0.00	0.00
9111-9199 9200-9299 9200-9299 9200-9299 9200-9299 9330 9340 9490 0,000 0	Other Financing Uses	7630-7699							70 000	0.00
## 9111-9199 9200-9299 9310 9320 9330 9340 9360 9360 9360 9360 9360 9360 9360 9370 9380	TAL DISBURSEMENTS		27,306,167,60	28,456,071.19	26,662,876.19	42,827,971.74	19,267,689.11	no'n	┙	334,323,835,00
111-9199 9111-9199 9111-9199 9111-9199 9111-9199 9200-9299 9200-	LANCE SHEET ITEMS s, and Deferred Outflows									
Secondable 3200-9299 320	sh Not In Treasury	9111-9199							0.00	7
Other Funds 9310 Penditures 9320 Penditures 9320 Penditures	counts Receivable	9200-9299							00'0	
penditures 9320 9320 9320 9320 9330	e From Other Funds	9310							00:00	
penditures 9330 penditures 9330 penditures ant Assets 9340 0.00 0.00 0.00 0.00 Untflows of Resources 9500-9599 0.00 0.00 0.00 0.00 Per Funds 9640 9640 0.00 0.00 0.00 Inflows of Resources 9650 0.00 0.00 0.00 0.00 Clearing 0.00 0.00 0.00 0.00 0.00 LANCE SHEET ITEMS 0.00 0.00 0.00 0.00 0.00 EASE/DECREASE (B - C + D) 9872,628.33 (13,833,114.28) (13,833,114.28) (13,833,114.28) 0.00 0.00 0.00 0.00 AS RAS AS	rres	9320							00.00	
utflows of Resources utflows of Resources before duflows of Resources and Section of Resources and Section of Resources and Section of Resources and Section of Resources and Section of Resources and Section of Resources and Section of Resources and Section of Resources and Section of Resources and Section of Resources and Section of Resources and Section of Resources and Section of Resources and Section of Resources and Section of Sect	spaid Expenditures	9330							0.00	
Uniflows of Resources 9490 0.00	ner Current Assets	9340							0.00	
Deferred Inflows 9500-9599 0,000 </td <td>ferred Outflows of Resources</td> <td>9490</td> <td></td> <td></td> <td></td> <td>0,00</td> <td></td> <td></td> <td>0.00</td> <td></td>	ferred Outflows of Resources	9490				0,00			0.00	
Peterred Inflows Payable 9500-9599 Pet Funds P	BTOTAL		00'0	00'0	00'0	00'0	00'0			
Per Funds 9500-9539 Per Funds 9610-9539 Per Funds 9610 Per Funds 9	ties and Deferred Inflows								000	
Her Funds 9610 anns	counts Payable	9500-9599							00'n	
Ackerines 9640 Revenues 9650 Clearing LANCE SHEET ITEMS EASE/DECREASE (B - C + D) 9625,628,33 (13,833,114,28) (27,353,387,43) (14,489,249,78) (14,489,749,78) (14,489,749,	e To Other Funds	9610							an'n	POTENTIAL PROPERTY.
Revenues 9650 0.00	rrent Loans	9640							00'0	
Hows of Resources L Lance SHEET ITEMS EASE/CREASE (B - C + D) Sego 0.00	eamed Revenues	9650							0.00	
Clearing LANCE SHEET ITEMS EASE/DECREASE (B - C + D) Solution 10.00 1	ferred Inflows of Resources	0696							00'0	
Clearing LANCE SHEET ITEMS LANCE CREASE (B - C + D) LANCE RASE (B - C + D) LANCE SHEET ITEMS LANCE SHEE	BTOTAL		00.0	00.0	0.00	00'0	0.00			
Clearing LANCE SHEET ITEMS LAN	perating									
ET ITEMS 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	spense Clearing	9910							0.00	
(EASE (B - C + D) 9,025,628.33 (13,833,114.28) (27,353,937,49) (14,489,249,78) 9,211,655,68 0,00 427 437 437 437 437 437 437 437 437 437 43	TAL BALANCE SHEET ITEMS		0.00	0.00	0.00	00'0	0.00			The State of the State of the
94 816 394 59	TINCREASE/DECREASE (B - C	Ω Ω	9,025,628,33	(13,833,114,28)	(27,353,937,49)	(14,489,249.78)	9,211,655.66		427	427,471.00
	<u> </u>		94 816 394 59	80.983.280.31	53.629.342.82	39,140,093,04		· · · · · · · · · · · · · · · · · · ·		
	G. ENDING CASH, PLUS CASH									

July 1 Budget FINANCIAL REPORTS 2016-17 Budget School District Certification

• •	NNUAL BUDGET REPORT: uly 1, 2016 Budget Adoption	
	Insert "X" in applicable boxes:	
X	This budget was developed using the state-adopted Criterinecessary to implement the Local Control and Accountabil will be effective for the budget year. The budget was filed a governing board of the school district pursuant to Educatio 52062.	lity Plan (LCAP) or annual update to the LCAP that and adopted subsequent to a public hearing by the
Х	If the budget includes a combined assigned and unassigner recommended reserve for economic uncertainties, at its put the requirements of subparagraphs (B) and (C) of paragra Section 42127.	ublic hearing, the school district complied with
	Budget available for inspection at:	Public Hearing:
	Place: 1108 Bissell Ave, Richmond, CA Date: June 06, 2016	Place: <u>LaVonja DeJean Middle School</u> Date: <u>June 15, 2016</u> Time: 06:30 PM
	Adoption Date: June 29, 2016	
	Signed: Clerk/Secretary of the Governing Board (Original signature required)	
	Contact person for additional information on the budget re	ports:
	Name: Sheri Gamba	Telephone: 510-231-1170
	Title: Assoc.Superintendent of Business	E-mail: sgamba@wccusd.net

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.

CRITE	RIA 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.	х	

July 1 Budget FINANCIAL REPORTS 2016-17 Budget School District Certification

RITER	IA AND STANDARDS (conti	nued)	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.	х	
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.	Х	
4	Local Control Funding Formula (LCFF)	Projected change in LCFF is within the standard for the budget and two subsequent fiscal years.	х	
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.		х
6а	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.		х
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.	х	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	х	
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.	х	
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.	х	

JPPLE	MENTAL 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?	х	
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)?	х	
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?		х

July 1 Budget FINANCIAL REPORTS 2016-17 Budget School District Certification

PPLE	MENTAL INFORMATION (con	tinued)	No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		 If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment? 		х
7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		If yes, are they lifetime benefits?		Х
		 If yes, do benefits continue beyond age 65? 		Х
		 If yes, are benefits funded by pay-as-you-go? 		X
57b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		х
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)	Х	
		Classified? (Section S8B, Line 1)	Х	
		 Management/supervisor/confidential? (Section S8C, Line 1) 	Х	
39	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? 		
		 Approval date for adoption of the LCAP or approval of an update to the LCAP: 		, '
310	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?		

DDITIO	NAL 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?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
А3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	_	х
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?		х
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?		х

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July 1 Budget FINANCIAL REPORTS 2016-17 Budget School District Certification

DDITIO	DNAL FIS <u>CAL INDICATORS (c</u>		No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		х
A7	Independent Financial System	Is the district's financial system independent from the county office system?		х
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).	х	
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?	х	

July 1 Budget 2016-17 Budget Workers' Compensation Certification

West Contra Costa Unified Contra Costa County

07 61796 0000000 Form CC

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ANN	UAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS
insur to the gove	uant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self- red for workers' compensation claims, the superintendent of the school district annually shall provide information e governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The arning board annually shall certify to the county superintendent of schools the amount of money, if any, that it has ded to reserve in its budget for the cost of those claims.
To th	ne 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
(<u>X</u>)	This school district is self-insured for workers' compensation claims through a JPA, and offers the following information: CCCSIG 560 Ellinwood Way, Pleasant Hill, CA
()	This school district is not self-insured for workers' compensation claims.
Signed	Date of Meeting:
.	Clerk/Secretary of the Governing Board
	(Original signature required)
	For additional information on this certification, please contact:
Name:	Sheri Gamba
Title:	Assoc.Supt. of Business Services
Telephone:	510-231-1170
E-mail:	sgamba@wccusd.net

July 1 Budget 2015-16 Estimated Actuals GENERAL FUND

07 61796 0000000 Form CEA

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	121,107,056.00	301	1,067,601.00	303	120,039,455.00	305	1,512,265.00	8,622,802.00	307	111,416,653.00	309
2000 - Classified Salaries	50,401,840.00	311	371,854.00	313	50,029,986.00	315	360,841.00	5,646,906.00	317	44,383,080.00	319
3000 - Employee Benefits	71,977,557.00	321	17,747,255.00	323	54,230,302.00	325	533,443,00	4,413,796.00	327	49,816,506.00	329
4000 - Books, Supplies Equip Replace. (6500)	20,176,880.00	331	441,347.00	333	19,735,533.00	335	1,994,953.00	7,136,697.00	337	12,598,836.00	339
5000 - Services & 7300 - Indirect Costs	59,961,842.00	341	722,627.00	343	59,239,215.00	345	23,338,441.00	32,468,499.00		26,770,716.00	
	T	303,274,491.00	365		T	OTAL	244,985,791.00	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.

				EDP
PAF	T II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.
1.	Teacher Salaries as Per EC 41011	1100	91,807,573,00	375
2.	Salaries of Instructional Aides Per EC 41011,	2100	13,926,237.00	380
3.	STRS	3101 & 3102	9,331,829.00	382
4.	PERS	3201 & 3202	1,531,398.00	383
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,315,460.00	384
6.	Health & Welfare Benefits (EC 41372)			1
"	(Include Health, Dental, Vision, Pharmaceutical, and			İ
	Annuity Plans)	3401 & 3402	15,614,015.00	385
7.	Unemployment insurance	3501 & 3502	52,034.00	390
8.	Workers' Compensation Insurance.	3601 & 3602	3,058,379.00	392
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	0.00]
10.	Other Benefits (EC 22310)	3901 & 3902	316,513.00	393
111.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		137,953,438.00	395
12	Less: Teacher and Instructional Aide Salaries and			1
1	Benefits deducted in Column 2.		1,415,222.00	
13a	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4a (Extracted)		171,683,00	396
Ιb	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*		0.00	396
14.	TOTAL SALARIES AND BENEFITS.		13 <u>6,538,216.00</u>	397
15.	Percent of Current Cost of Education Expended for Classroom			
1	Compensation (EDP 397 divided by EDP 369) Line 15 must			
1	egual or exceed 60% for elementary, 55% for unified and 50%			
1	for high school districts to avoid penalty under provisions of EC 41372.		55.73%	4
16.	District is exempt from EC 41372 because it meets the provisions			
1	of EC 41374. (If exempt, enter 'X')			

Al	RT III: DEFICIENCY AMOUNT	
A di	eficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not ex	empt under the
	visions of EC 41374.	
١.	Minimum percentage required (60% elementary, 55% uniffied, 50% high)	
2.	Percentage spent by this district (Part II, Line 15)	55,73%
١.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
i	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	244,985,791.00
 5.	Deficiency Amount (Part III, Line 3 times Line 4)	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
These adjustments are for Local Programs such as Parcel Tax, MRAD and RRM.	

West Contra Costa Unified Contra Costa County

July 1 Budget 2015-16 Estimated Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

07 61796 0000000 Form CEA

California Dept of Education SACS Financial Reporting Software - 2016.1.0 File: cea (Rev 03/23/2016)

Page 2 of 2

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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	128,004,973.00	301	846,057.00	303	127,158,916.00	305	1,488,813,00	6,946,535.00	307	120,212,381.00	309
2000 - Classified Salaries	53,581,817.00	311	294,843.00	313	53,286,974.00	315	352,538.00	2,667,151.00	317	50,619,823.00	319
3000 - Employee Benefits	79,878,097.00	321	18,081,780.00	323	61,796,317.00	325	548,897.00	3,082,130.00	327	58,714,187.00	329
4000 - Books, Supplies Equip Replace, (6500)	16,193,708.00	331	152,971.00	333	16,040,737.00	335	1,612,247.00	4,661,179.00	337	11,379,558.00	339
5000 - Services & 7300 - Indirect Costs	52,588,496.00	341	105,566.00	343	52,482,930.00	345	20,166,167.00	26,740,645.00	347	25,742,285.00	349
	T	OTAL	310,765,874.00	365		τ	OTAL	266,668,234.00	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.

		•		EDP
PAR	T II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.
1.	Teacher Salaries as Per EC 41011.	1100	99,205,712.00	375
2.	Salaries of Instructional Aides Per EC 41011	2100	14,736,619.00	380
З.	STRS	3101 & 3102	12,043,425.00	382
4.	PERS	3201 & 3202	2,105,477.00	383
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,509,408.00	384
6.	Health & Welfare Benefits (EC 41372)			
l	(Include Health, Dental, Vision, Pharmaceutical, and			
ļ	Annuity Plans)	3401 & 3402	16,714,592.00	385
7.	Unemployment Insurance.	3501 & 3502	55,774.00	390
8.	Workers' Compensation Insurance.	3601 & 3602	3,342,364.00	392
9.	OPEB, Active Employees (EC 41372)	3751 & 3752	0.00] [
	Other Benefits (EC 22310).	3901 & 3902	262,617.00	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		150,975,988.00	395
12.	Less: Teacher and Instructional Aide Salaries and			
İ	Benefits deducted in Column 2.		1,003,665.00] [
13a.	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4a (Extracted).		23,657.00	396
b.	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*			-
	TOTAL SALARIES AND BENEFITS		149,972,323.00	397
15.	Percent of Current Cost of Education Expended for Classroom			
]	Compensation (EDP 397 divided by EDP 369) Line 15 must			
]	equal or exceed 60% for elementary, 55% for unified and 50%			
1	for high school districts to avoid penalty under provisions of EC 41372		56.24%	4 1
16.	District is exempt from EC 41372 because it meets the provisions			
Ĺ	of EC 41374. (If exempt, enter 'X')			

PAR	T IR: DEFICIENCY AMOUNT	
	ficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exisions of EC 41374.	empt under the
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55,00%
2.	Percentage spent by this district (Part II, Line 15)	
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	266,668,234.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required) Adjusted for local programs including Parcel Tax, MRAD and RRM
Adjusted for local programs including Parcel Tax, MRAD and RRM

West Contra Costa Unified Contra Costa County

July 1 Budget 2016-17 Budget GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

07 61796 0000000 Form CEB

July 1 Budget 2015-16 Estimated Actuals Schedule of Long-Term Liabilities

West Contra Costa Unified Contra Costa County

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Part I - G	ieneral A	\dministrative	Share of	f Plant	Services	Costs
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cost calc usin	fornia's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of second in the general administrative costs and leases costs) attributable to the general administrative off ulation of the plant services costs attributed to general administration and included in the pool is standardized and autogethe percentage of salaries and benefits relating to general administration as proxy for the percentage of square footaupied by general administration.	ices. The omated
A.	Salaries and Benefits - Other General Administration and Centralized Data Processing 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)	
	(Functions 7200-7700, goals 0000 and 9000)	11,346,327.00
	2. Contracted general administrative positions not paid through payroll	
	a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a	
	contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general	
	administrative position paid through a contract. Retain supporting documentation in case of audit.	
		1
В.	Salaries and Benefits - All Other Activities	
٠.	1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)	
	(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	214,762,977.00
c.	Percentage of Plant Services Costs Attributable to General Administration	
	(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	5.28%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

Α.	Normal	Separation	Costs	(optional)	١
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B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0	0	(

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Part	: 111 -	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A,	Indi	rect Costs	
,		Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	14,197,557.00
	2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,314,949.00_
	3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	120,000.00
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	203,324.00
	5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,749,449.80
	6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	348.48
	7.	Adjustment for Employment Separation Costs a. Plus: Normal Separation Costs (Part II, Line A)	0.00
		b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	22,585,628.28
	9.	Carry-Forward Adjustment (Part IV, Line F)	2,994,209.32 25,579,837.60
	10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	20,010,001.00
В.	Bas	se Costs	
	1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	175,637,087.00
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	48,307,912.00
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	30,471,531.00
	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,680,927.00
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	249,561.00
	6. 7.	Enterprise (Function 6000, objects 1000-5999 except 5100) Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,765,309.00
	8.	7400 7404	0.00
	9.	Other General Administration (portion charged to restricted resources or specific goals only)	
		(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	206,717.00
	10.		
		(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	693,899.00
	11.	Plant Maintenance and Operations (all except portion relating to general administrative offices)	31,384,069.20
		(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	31,004,000.20
	12.	Facilities Rents and Leases (all except portion relating to general administrative offices)	20,192.52
	12	(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) Adjustment for Employment Separation Costs	EV, 106.0E
	13.	a. Less: Normal Separation Costs (Part II, Line A)	0.00
		b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,685,396.32
	15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,346,569.00
	16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	13,159,314.00
	17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	314,608,484.04
C.	(Fo	aight Indirect Cost Percentage Before Carry-Forward Adjustment or information only - not for use when claiming/recovering indirect costs) ne A8 divided by Line B18)	7.18%
D.	Pre	liminary Proposed Indirect Cost Rate	
	(Fo	or final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic) ne A10 divided by Line B18)	8.13%
	,		

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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A.	Indirect costs incurred in the current year (Part III, Line A8)	22,585,628.28
В.	Carry-forward adjustment from prior year(s)	
	Carry-forward adjustment from the second prior year	1,330,045.23
	2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
c.	Carry-forward adjustment for under- or over-recovery in the current year	
	 Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved incost rate (6.65%) times Part III, Line B18); zero if negative 	direct 2,994,209.32
	 Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.65%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.78%) times Part III, Line B18); zero if positive 	0.00
D.	Preliminary carry-forward adjustment (Line C1 or C2)	2,994,209.32
E.	Optional allocation of negative carry-forward adjustment over more than one year	
	Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or woul the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to	the LEA may request that forward adjustment over more
	Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
	Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA request for Option 1, Option 2, or Option 3	
		1
F.	Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	2,994,209.32

July 1 Budget 2015-16 Estimated Actuals LOTTERY REPORT Revenues, Expenditures and Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL	L YEAR				
Adjusted Beginning Fund Balance	9791-9795	0.00		3,003,356.19	3,003,356.19
2. State Lottery Revenue	8560	3,847,936.00		1,187,657.00	5,035,593.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted	i .			新疆	
Resources (Total must be zero)	8980	0.00			0.00
6. Total Available					
(Sum Lines A1 through A5)		3,847,936.00	0.00	4,191,013.19	8,038,949.19
(Carri Eniso) (Tuneagri 7 to)					
B. EXPENDITURES AND OTHER FINANCI	NG USES]			
Certificated Salaries	1000-1999	0.00			0.00
Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		1,331,650.00	1,331,650.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	3,847,936.00			3,847,936.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out a. To Other Districts, County Offices, and Charter Schools b. To JPAs and All Others	7211,7212,7221, 7222,7281,7282 7213,7223, 7283,7299	0.00			0.00
	•	0.00			
9. Transfers of Indirect Costs	7300-7399		2011年11日1日日本		0.00
10. Debt Service	7400-7499	0.00			
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financir	ng Uses	0.047.000.00		4 004 050 00	E 470 500 00
(Sum Lines B1 through B11)	······································	3,847,936.00	0.00	1,331,650.00	5,179,586.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	2,859,363.19	2,859,363.19
D. COMMENTS:					

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

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

2. Poteral Revenues \$100x3599 11,159,802 00 5.60%; 4,842,427.00 2.42%; 4,340,984 0. Once Incest Revenues \$800x8799 11,000,000 0. 0.00%; 1,600,000.00 0. 0.00%; 1,000,000.00 0. 0.00%; 1,000,000.00 0. 0.00%; 1,000,000.00 0. 0.00%; 1							
Cheer projections for subsequent years 1 and 2 in Columna C and E;			Budget (Form 01)	Change (Cols. C-A/A)	Projection	Change (Cols. E-C/C)	Projection
EURIPHY SAFE - Column A - is extracted by ARVENDERS ADD OTHER PINANCING SOURCES 1. I.CFPRevenue Limit Sources 3100-8299 1. I.CFPRevenue Limit Sources 3100-8299 1. I.CFPRevenue Limit Sources 3100-8299 1. I.CFPRevenue Limit Sources 3100-8299 1. I.CFPRevenue Limit Sources 3100-8299 1. I.CFPRevenue Limit Sources 3100-8299 1. I.CFPRevenue Limit Sources 3200-8299 1. I.CFPRevenue Limit Sources 3200-8299 1. I.CFPRevenue Limit Sources 3200-8299 0.00 0.00%	· · · · · · · · · · · · · · · · · · ·		(A)	(B)	(C)	(D)	
L.CFFReveners S10-8299 0.00 0.00% 263,835,347.00 0.46% 262,615,651.00 0.00% 2.00%	current year - Column A - is extracted)	d E;	·	·		:	
2. Federal Revenues 8100-8299 1,000 0,00%		8010-8099	256 761 237 00	2 75%	263.825.547.00	-0.46%	262,619,561.00
Contract Revenues \$600.8799 1,600,000.00 0.00% 1,600,000.00 0.00% 1,600,000.00 0.00% 1,600,000.00 0.00% 1,600,000.00 0.00% 0					,,		
Some Financing Sources a Transfers 8901-8929 b. Other Sources c. Contributions E. Transfers 8901-8929 c. Contributions E. Transfers 8901-8929 c. Contributions E. Transfers 8901-8929 c. Contributions E. Transfers 8901-8929 c. Contributions E. Transfers 8901-8929 c. Total (Sum lines Al thru Asio) E. EXPENDITURES AND OTHER FINANCING USES I. Certificated Salaries a. Base Salaries Sources E. Transfers 94,090,636.00 E. EXPENDITURES AND OTHER FINANCING USES I. Certificated Salaries a. Base Salaries L. Certificated Salaries (Sum lines Bla thru Bid) E. Cransferd Salaries C. Total Certificated Salaries (Sum lines Bla thru Bid) E. Cransferd Salaries E. Transferd Salarie		8300-8599					4,940,994.00
a. Transfers in Onthe Other Sources 890-8929		8600-8799	1,600,000,00	0,00%	1,600,000.00	0.00%	1,600,000.00
b. Other Sources 8931-8979 0.00 0.00% 0.00		0000 0000	0.00	0.009/		0.0004	
c. Contributions 6. Total (Sum lines Al thru A5c) 8980-8999 (22,755,002.00) 12,745 (037.00) 216,745 (037.00) 2374 (217.255.895.00) 1-2376 (217.255.895	I .						
8. EXPENDITURES AND OTHER FINANCING USES 8. BRS Salaries 6. Step & Column Adjustment 6. Cont-fictoria Control Salaries 7. Total (Sam lines Al thru ASc) 8. Step & Column Adjustment 9.4,090,636.00 9.5,205,748.00 9.5,					(53,005,899.00)		(53,069,835.00)
B. EXPENDITURES AND OTHER FINANCING USES 1. Certificated salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Certificated Salaries 8. Base Salaries 10. Governormal Adjustment 1000-1999 94,090,636.00 11.1996 95,206,748.00 95,206.748.00 95,206.748.00 95,206.748.00 96,664.296.00 11.1996 95,206,748.00 95,206.748.00 95,20				0.23%	217,243,895.00	-0.53%	216,090,720.00
1. Certificated Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments d. Other Adjustments b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustment d. Other Adjustment d. Other Adjustment d. Other Adjustment d. Other Adjustment d. Other Adjustment d. Other Adjustment d. Other Adjustment d. Other Adjustment d. Other Adjustment d. Other Adjustment d. Other Adjustment d. Other Adjustment d. Other Adjustment d. Other Adjustments d. Other Adjustments d. Other Adjustment d. Other Adjustments d. Other Adjustments d. Other Ottgo (excluding Transfers of Indirect Costs) d. Other Adjustments (Explain in Section P below) d. Other Adjustments (Explain in Section P below) d. Other Adjustments (Explain in Section P below) d. Other Adjustments (Explain in Section P below) d. Other Adjustments (Explain in Section P below) d. Nonspendable d. Nonspendable d. Assigned d. As			andan Angelon			nad Sdr	
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b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Offer Adjustments c. Cost-of-Living Adjustment d. Offer Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999 2. Classified Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Cost-of-Living Adjustment d. Cost-of-Living Adjustment d. Cost-of-Living Adjustment d. Cost-of-Living Adjustment d. Cost-of-Living Adjustment d. Offer Adjustments d. Offer Adjustments d. Offer Adjustments d. Offer Adjustments d. Offer Adjustments d. Offer Adjustments d. Offer Adjustments d. Hooks and Supplies d. Hooks and Supplies d. Hooks and Supplies d. Hooks and Supplies d. Hooks and Supplies d. Hooks and Supplies d. Offer Adjustments d. Offer Adjustments d. Hooks and Supplies d. Offer Operating Expenditures d. Offer Adjustments d. Offer Adjustments d. Offer Adjustments d. Offer Adjustments d. Hooks and Supplies d. Hooks and Supplies d. Hooks and Supplies d. Offer Operating Expenditures d. Offer Adjustments d. Offer Adjustments d. Offer Operating Expenditures d. O					94 090 636 00		95 206 748 00
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d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999 2. Classified Salaries 3, Base Salaries 3, Base Salaries 4, 1918 3, 191					240,200.00		752,057.00
e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments d. Other Outgo (exchaining Transfers of Indirect Costs) d. Services and Other Operating Expenditures d. Other Outgo (exchaining Transfers of Indirect Costs) d. Other Outgo (exchaining Transfers of Indirect Costs) d. Other Outgo (exchaining Transfers of Indirect Costs) d. Other Outgo (exchaining Transfers of Indirect Costs) d. Other Adjustments (Explain in Section F below) d. Other Adjustments (Explain in Section F below) d. Other Adjustments (Explain in Section F below) d. Other Adjustments (Explain in Section F below) d. Other Adjustments (Explain in Section F below) d. Other Adjustments (Explain in Section F below) d. Restricted d. Other Adjustments (Sum lines B1 thru B10) d. Restricted d. Assigned d. A	1		0.044		176 206 00		(04 519 00)
2. Classified Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 30,865,779.00 48,89% 32,374,437.00 38,658.00 308,658.00 323,744,377.00 800,000.00 800,000.00 800,000.00 48,99% 32,374,437.00 3,47% 33,498,181.01 3. Imployee Benefits 3000-3999 56,054,028.00 4.41% 58,524,060.00 4.83% 61,348,284.0 4. Book and Supplies 4000-4999 7,243,395.00 11.11% 8,044,421.00 9,31% 8,779,367.7 5. Services and Other Operating Expenditures 5000-5999 30,808,553.00 4.81% 31,289,645.00 9,31% 8,779,367.7 5. Services and Other Operating Expenditures 6000-6999 899,311.00 1,16% 909,707.00 1,15% 902,0140.00 988,731.00 0,00% 988,731.00 0,00% 988,731.00 0,00% 988,731.00 0,00% 988,731.00 0,00% 10. Other Adjustments (Explain in Section F below) 11. Total (Sim lines B1 thru B10) 218,884,788.00 218,884,788.00 3,38% 226,276,105.00 3,24% 233,611,937.6 1,7521,217.1 2,884,785.00 3,000.00 300,000.00 300,000.00 300,000.00 4,887,7406.52 2,845,196.5 2,9845,196.5 2,9845,196.5 2,9845,196.5 2,9845,196.5 2,9845,196.5 2,9845,196.5 2,084,785.00 2,000.00 4,89% 32,374,437.00 3,347,437.00 3,347,437.00 3,347,437.00 3,3498,181.	l *	1000 1000	04.000.000.00	1100		0.001/	
a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 308.6579.00 2. Other Adjustments 3000-3999 30.865,779.00 308.6579.00 4.89% 32,374.437.00 33,498.181.0 33,498.181.0 3. Employee Benefits 3000-3999 56.054.028.00 4.41% 58.524.060.00 4.83% 61.348.284.1 5. Services and Other Operating Expenditures 5000-5999 30,808.553.00 4.81% 30,289.646.00 5. Services and Other Operating Expenditures 5000-5999 30,808.553.00 4.81% 50,240.60.00 50,408.00 50,408.00 11.11% 50,408.421.00 50,31% 50,779.00 50,808.531.00 11.11% 50,408.421.00 50,31% 50,779.00 50,408.40 50,408.40	1	1000-1999	94,090,636.00	1.19%	95,206,748.00	0.90%	96,004,296,00
b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3.000-3999 3.0,865,779.00 4.89% 3.2,374,47.00 3. A77% 3.498,181.0 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 5. Services and Other Operating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Transfers of Indirect Costs) 7. Hord-Order Outgo (excluding Transfers of Indirect Costs) 7. Other Outgo (exclu	I .				20 045 880 00		22 274 427 00
e. Cost-of-Living Adjustment d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 30,865,779.00 4.899, 32,374,437.00 3 4.796, 33,498,181.0 3. Employee Benefits 4000-4999 7,243,395.00 11.1196, 8,048,421.00 9,3119, 8,797,367.05 5. Services and Other Operating Expenditures 5000-5999 30,808,553.00 4.8196, 32,232,646.00 5.4894, 34,060,836.7 5. Services and Other Operating Expenditures 5000-5999 30,808,553.00 4.8196, 32,232,646.00 5.4894, 34,060,836.7 5. Services and Other Operating Expenditures 5000-5999 30,808,553.00 4.8196, 32,229,646.00 5.4894, 34,060,836.7 5. Services and Other Operating Expenditures 5000-5999 30,808,553.00 4.8196, 32,239,646.00 5.4894, 34,060,836.7 5. Services and Other Operating Expenditures 5000-5999 30,808,553.00 4.8196, 30,229,646.00 5.4894, 34,060,836.7 5. Services and Other Operating Expenditures 5000-5999 30,808,553.00 4.8196, 30,000,000 4.8196, 30,229,646.00 5.4894, 34,060,836.7 30,000,000 588,731.							
d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 30,865,779.00 4.89% 32,374,437.00 3.47% 33,498,181.0 3. Employee Benefits 4000-4999 56,054,028.00 4.41% 58,524,060.00 4.89% 50,243,395.00 11.11% 8,048,421.00 9,31% 8,797,367.6 5. Services and Other Operating Expenditures 5000-5999 30,808,553.00 4.81% 32,289,646.00 5.48% 34,060,583.6 6. Capital Outlay 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7495 9, Other Financing Uses a. Transfers of Indirect Costs 7300-7399 9. Other Financing Uses a. Transfers Out b. Other Lose 7600-7629 b. Other Expenditures 7600-7629 10. Other Adjustments (Explain in Section F below) 11. Total (Sum lines B1 thru B10) 2. (2,139,751.00) 2. (2,139,751.00) 2. (2,139,751.00) 3. (2,032,210.00) 4.89% 33,474,06.52 32,845,196.52 33,847,406.52 34,847,406.52	. · ·				308,658.00		323,744,00
e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 30,865,779.00 4.8.9% 32,374,437.00 3.47% 33,498,181.0 3. Employee Benefits 3000-3999 56,054,028.00 4.41% 58,524,060.00 4.83% 61,348,284.4 4. Books and Supplies 5000-5999 7,243,395.00 11.11% 8,048,421.00 9.31% 8,797,367.0 5. Services and Other Operating Expenditures 5000-5999 30,808,553.00 4.81% 32,289,646.00 5.48% 34,065,835.0 6. Capital Outlay 6000-6999 899,311.00 1.16% 999,707.00 1.15% 920,140.0 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7495 988,731.00 0.00% 988,731.00 0.00% 988,731.00 8. Other Outgo - Transfers of Indirect Costs 7300-7399 (2,065,645.00) 0.00% (2,065,645.00) 0.00% 988,731.00 9. Other Financing Uses 7600-7629 0.00 0.00% 0.00							B00 000 00
3. Employee Benefits 3000-3999 56,054,028.00 4.41% 58,524,060.00 4.83% 61,348,284.04 4. Books and Supplies 4000-4999 7,243,395.00 11.11% 8,048,421.00 9.31% 8,797,367.05 5. Services and Other Operating Expenditures 5000-5999 30,808,553.00 4.81% 32,289,646.00 5.48% 34,060,583.00 4.81% 32,289,646.00 5.48% 34,060,583.00 4.81% 32,289,646.00 5.48% 34,060,583.00 4.81% 30,060,583.00 4.81% 32,289,646.00 5.48% 34,060,583.00 4.81% 30,060,583.00 4.81% 30,060,000 5.48% 34,060,583.00 4.81% 30,060,583.00 4.81% 30,060,545.00 4.81% 30,06	1 · · · · · ·						
4. Books and Supplies 4000-4999 7,243,395.00 11.11% 8,048,421.00 9.31% 8,797,367.00 5. Services and Other Operating Expenditures 5000-5999 30,808,553.00 4.81% 32,289,646.00 5.48% 34,060,583.00 6. Capital Outlay 6000-6999 899,311.00 11.6% 909,707.00 11.15% 920,140.00 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7495 988,731.00 0.00% 988	•						
5. Services and Other Operating Expenditures 5000-5999 30,808,553.00 4.8.1% 32,289,646.00 5.48% 34,060,583.0 6. Capital Outlay 6000-6999 899,311.00 1.16% 909,707.00 1.15% 920,140.0 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7495 988,731.00 0.00% 988,731.00 0.00% 988,731.00 0.00% 988,731.00 0.00% 988,731.00 0.00% (2,065,645.00) 0.00% (2,	3. Employee Benefits						
6. Capital Outlay 6. Capital Outlay 7. Other Outgo (excluding Transfers of Indirect Costs) 7. Other Outgo (excluding Transfers of Indirect Costs) 8. Other Outgo - Transfers of Indirect Costs 7. 300-7299, 7400-7495 9. Other Financing Uses a. Transfers Out b. Other Uses 7. 600-7629 10. Other Uses 7. 600-7629 10. Other Adjustments (Explain in Section F below) 11. Total (Sum lines B1 thru B10) 11. Total (Sum lines B1 thru B10) 12. 18.884,788.00 13.38% 12.62,76,105.00 13.24% 13.36,11,937.0 14. 10. 10. 10. 10. 10. 10. 10. 10. 10. 10	4. Books and Supplies						
7. Other Outgo (excluding Transfers of Indirect Costs) 7. Other Outgo (excluding Transfers of Indirect Costs) 7. Other Outgo - Transfers of Indirect Costs 7. Outgo - Outg	5. Services and Other Operating Expenditures						
8. Other Outgo - Transfers of Indirect Costs 7300-7399 (2,065,645.00) 0.00% (2,065,645.00) 0.	6. Capital Outlay						
9. Other Financing Uses a. Transfers Out b. Other Uses 7630-7699 10. Other Adjustments (Explain in Section F below) 11. Total (Sum lines B1 thru B10) 218.884,788.00 3.38% 226,276,105.00 3.24% 233,611,937.6 C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) D. FUND BALANCE 1. Net Beginning Fund Balance (Form 01, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance a. Nonspendable b. Restricted c. Committed 1. Stabilization Arrangements 9760 2. Other Commitments 9760 9780 0.00 0.00% 0.00	7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499					
a. Transfers Out 7600-7629 0.00 0.00% 0.00	8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,065,645.00)	0,00%	(2,065,645.00)	0.00%	(2,065,645.00)
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) 218,884,788.00 3.3.8% 226,276,105.00 3.24% 233,611,937.6 226,276,105.00 3.24% 233,611,937.6 (Inc. A6 minus line B11) (2,139,751.00) (9,032,210.00) (17,521,217.6 (Inc. A6 minus line B11) (2,139,751.00) (9,032,210.00) (17,521,217.6 (Inc. A6 minus line B11) (2,139,751.00) (9,032,210.00) (17,521,217.6 (Inc. A6 minus line B11) (2,139,751.00) (2,139,751.00) (2,139,751.00) (2,139,751.00) (38,877,406.52 29,845,196.52 29,845,196.52 29,845,196.52 29,845,196.52 29,845,196.52 29,845,196.52 29,845,196.52 20,							
10. Other Adjustments (Explain in Section F below) 11. Total (Sum lines B1 thru B10) 218,884,788.00 3.38% 226,276,105.00 3.24% 233,611,937.0 C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) (2,139,751.00) (9,032,210.00) (17,521,217.0 C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) (2,139,751.00) (9,032,210.00) (17,521,217.0 C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) (2,139,751.00) (9,032,210.00) (17,521,217.0 C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) (2,139,751.00) (9,032,210.00) (17,521,217.0 C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) (2,139,751.00) (9,032,210.00) (17,521,217.0 C. Sa,8877,406.52 29,845,196.52 29,845,196.52 29,845,196.52 29,845,196.52 29,845,196.52 29,845,196.52 29,845,196.52 29,845,196.52 29,845,196.52 29,845,196.52 29,845,196.52 29,845,196.52 29,845,196.52 29,845,196.52 29,845,196.52 29,845,196.52 29,845,196.52 20,845,196.							
11. Total (Sum lines B1 thru B10) 218,884,788.00 3,38% 226,276,105.00 3,24% 233,611,937.00		7630-7699	MICHARDA CARACTER AND A CONTROL OF STATE OF STAT	0.00%		0,00%	
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) D. FUND BALANCE 1. Net Beginning Fund Balance (Form 01, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance a. Nonspendable b. Restricted c. Committed 1. Stabilization Arrangements 9750 2. Other Commitments 9760 9780 0.00 9780 0.00 9780 0.00 9032,210.00) (9,032,210.00) (9,032,210.00) (9,032,210.00) (17,521,217.00) (9,032,210.00) (17,521,217.00) (9,032,210.00) (17,521,217.00) (9,032,210.00) (17,521,217.00)			CONTRACTOR CONTRACTOR	2.200	227 277 105 00	2 249/	222 611 027 00
(Line A6 minus line B11) (2,139,751.00) (9,032,210.00) (17,521,217.00) D. FUND BALANCE 1. Net Beginning Fund Balance (Form 01, line F1e) 41,017,157.52 38,877,406.52 29,845,196.52 2. Ending Fund Balance (Sum lines C and D1) 38,877,406.52 29,845,196.52 12,323,979.5 3. Components of Ending Fund Balance 9710-9719 300,000.00 300,000.00 300,000.00 b. Restricted 9740 9740 300,000.00 300,000.00 300,000.00 c. Committed 1. Stabilization Arrangements 9750 0.00 300,000.00 300,000.00 2. Other Commitments 9760 500,000.00 300,000.00 300,000.00 300,000.00 d. Assigned 9780 0.00 300,000.00 300,000.00 300,000.00			218,884,788.00	3,38%	220,270,105.00	3.2476	233,011,737,00
D. FUND BALANCE 1. Net Beginning Fund Balance (Form 01, line Fle) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance a. Nonspendable b. Restricted c. Committed 1. Stabilization Arrangements 9750 2. Other Commitments 9760 500,000.00 d. Assigned	•		(2.120.761.00)		(0.022.210.00)		(17 521 217 00)
1. Net Beginning Fund Balance (Form 01, line F1e) 41,017,157.52 38,877,406.52 29,845,196.52 29,845,196.52 2. Ending Fund Balance (Sum lines C and D1) 38,877,406.52 29,845,196.52 12,323,979.5 3. Components of Ending Fund Balance 9710-9719 300,000.00 300,000.00 300,000.00 b. Restricted 9740 300,000.00 300,000.00 300,000.00 300,000.00 c. Committed 1. Stabilization Arrangements 9750 0.00 300,000.00			(2,139,731.00)		(9,032,210.00)		(17,521,217.00)
2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance a. Nonspendable b. Restricted c. Committed 1. Stabilization Arrangements 9760 2. Other Commitments 9780 0.00 d. Assigned							00.045.405.50
3. Components of Ending Fund Balance a. Nonspendable b. Restricted c. Committed 1. Stabilization Arrangements 9750 2. Other Commitments 9760 500,000.00 d. Assigned	•						
a. Nonspendable 9710-9719 300,000.00 300,000.00 300,000.00 b. Restricted 9740 c. Committed 1. Stabilization Arrangements 9750 0.00 2. Other Commitments 9760 500,000.00 d. Assigned 9780 0.00	2. Ending Fund Balance (Sum lines C and D1)		38,877,406.52		29,845,196.52		12,323,979.52
b. Restricted 9740 c. Committed 1. Stabilization Arrangements 9750 0.00 2. Other Commitments 9760 500,000.00 d. Assigned 9780 0.00	3. Components of Ending Fund Balance		1				
c. Committed	a. Nonspendable		THE RESERVE OF THE PROPERTY OF		300,000.00		300,000.00
1. Stabilization Arrangements 9750 0.00 2. Other Commitments 9760 500,000.00 d. Assigned 9780 0.00	b. Restricted	9740					
2. Other Commitments 9760 500,000.00	c. Committed		1				
d. Assigned 9780 0.00	I. Stabilization Arrangements	9750	0.00				
	2. Other Commutments	9760	500,000,00				
	d. Assigned	9780	0.00				
e. Unassigned/Unappropriated	e. Unassigned/Unappropriated						
		9789	10,813,526.00		11,343,264.00	24. 300234-0118	11,876,372.00
		9790			18,201,932.52		147,607.52
f. Total Components of Ending Fund Balance							
	•		38,877,406.52		29,845,196.52		12,323,979.52

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	10,813,526,00		11,343,264.00		11,876,372.00
c. Unassigned/Unappropriated (Enter reserve projections for subsequent years 1 and 2	9790	27,263,880.52		18,201,932.52		147,60 <u>7.52</u>
in Columns C and E; current year - Column A - is extracted.)						
Special Reserve Fund - Noncapital Outlay (Fund 17)						0.045.004.10
a. Stabilization Arrangements	9750	9,245,904.12		9,245,904,12		9,245,904.12
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		47,323,310.64	11.0	38,791,100.64		21,269,883.64

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.

Revenues in all years are based on the LCFF calculator and use the DOF recommended GAP percentages which are 73.96% in 17/18 and 41.22% in 18/19. State revenues reflect the SSC Dartboard COLA of 1.11% in 17/18 and 2.42% in 18/19. State revenues in 16/17 reflect a reduction of \$14.8m of one-time funds received in 15/16 but also reflects one-time funding of \$6.4m in set to be received in 16/17. Expenditures in both subsequent years are adjusted to reflect any changes to the supplemental/concentration portion of the LCFF calculation as well as a 4% increase for Local One, SSA, WCCAA, Confidential and Management groups effective July 1, 2016, a 3% increase for UTR effective July 1, 2017 and an additional 3% increase for UTR Jan. 1 2017. Expenditures are also adjusted for the CPI of 2.26% in 17/18 and 2.49% in 18/19 and adjustment for the PERS and STRS rate increases are also included. In 16/17 through 18/19, the District exercises the flexibility to contribute less than the 3% min. contribution for RRM by \$1m in 2016-17 and projects flat funding for 17/18 and 18/19 at \$9.4m.

				····	· · · · · · · · · · · · · · · · · · ·	
		2016-17 Budget	% Change	2017-18	% Change	2018-19
	Object	(Form 01)	(Cals. C-A/A)	Projection (C)	(Cols. E-C/C) (D)	Projection (E)
Description	Codes	(A)	(B)	(0)	(D)	(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	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	18,183,933.00	0.00%	18,183,933,00	0.00%	18,183,933.00
3. Other State Revenues	8300-8599	28,223,847.00	1.11%	28,537,132.00	2,42%	29,227,730.00
4. Other Local Revenues	8600-8799	18,842,487.00	0.00%	18,842,487.00	0.00%	18,842,487.00
5. Other Financing Sources	8900-8929	0.00	0.00%		0.00%	
a. Transfers In b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	52,756,002.00	0.47%	53,005,899.00	0.12%	53,069,835.00
6. Total (Sum lines A1 thru A5c)		118,006,269.00	0.48%	118,569,451,00	0.64%	119,323,985.00
B. EXPENDITURES AND OTHER FINANCING USES						-
1. Certificated Salaries				33,914,337,00		34,253,480.00
a. Base Salaries				339,143.00		342,535.00
b. Step & Column Adjustment				557,145.00		312,350100
c. Cost-of-Living Adjustment				0,00		0,00
d. Other Adjustments	1000 1000	20 014 227 02	1 0000		. 1.00%	34,596,015.00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	33,914,337.00	1,00%	34,253,480.00	1.00%	34,390,013.00
2. Classified Salaries				AO 514 AOD 00		93 047 100 00
a. Base Salaries				22,716,038.00		22,943,198.00
b. Step & Column Adjustment				227,160.00		229,432.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,716,038.00	1,00%	22,943,198.00	1.00%	23,172,630.00
3. Employee Benefits	3000-3999	23,824,069.00	0,52%	23,947,332.00	0.56%	24,081,835.00
4. Books and Supplies	4000-4999	8,700,313.00	2,26%	8,896,940.00	2.49%	9,118,474.00
5. Services and Other Operating Expenditures	5000-5999	22,632,911.00	2.26%	23,144,415.00	2.49%	23,720,711.00
6. Capital Outlay	6000-6999	1,767,857.00	2.26%	1,807,811.00	2,49%	1,852,825.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	670,845.00	0,00%	670,845.00	0.00%	670,845.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,212,677.00	0.00%	1,212,677.00	0.00%	1,212,677.00
9. Other Financing Uses					0.000/	
a, Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0,00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11, Total (Sum lines B1 thru B10)		115,439,047.00	1,25%	116,876,698.00	1.33%	118,426,012.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						000 000 00
(Line A6 minus line B11)		2,567,222.00		1,692,753.00		897,973.00
D. FUND BALANCE			600 海南南			
1. Net Beginning Fund Balance (Form 01, line F1e)		14,581,703.52		17,148,925,52		18,841,678.52
2. Ending Fund Balance (Sum lines C and D1)		17,148,925.52		18,841,678.52		19,739,651.52
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	17,148,929.03		18,841,678.52		19,739,651.52
c. Committed						
Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(3.51)		0.00		0,00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		17,148,925.52		18,841,678.52		19,739,651.52

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)						100
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						建筑

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.

State revenues reflect adjustments based on the SSC Dartboard COLA of 1.11% in 17/18 and 2.42% in 18/19. Expenditures in both subsequent years are adjusted for the CPI of 2.26% in 17/18 and 2.49% in 18/19 and for the PERS and STRS rate increases. In 16/17 through 18/19, the District exercises the flexibility to contribute less than the 3% min. contribution for RRM by \$1m in 2016-17 and projects flat funding for 17/18 and 18/19 at \$9.4m. There is also an adjustment to the increased contribution from the GF to the ROP programs in both years.

July 1 Budget General Fund Multiyear Projections Unrestricted/Restricted

			0/		%	
		2016-17 Budget	% Change	2017-18	76 Change	2018-19
	Object	(Form 01)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(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	256,761,237,00	2.75%	263,825,547.00	-0.46%	262,619,561.00
2. Federal Revenues	8100-8299	18,183,933.00	0.00%	18,183,933.00	0.00%	18,183,933,00
3. Other State Revenues	8300-8599	39,363,649,00	-15.25%	33,361,379.00	2.42% 0.00%	34,168,724.00 20,442,487.00
4. Other Local Revenues	8600-8799	20,442,487.00	0,00%	20,442,487.00	0.00%	20,442,467.00
5. Other Financing Sources	9000 8000	0.00	0.00%	0.00	0.00%	0.00
a. Transfers In	8900-8929 8930-8979	0.00	0.00%	0.00	0,00%	0.00
b. Other Sources c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
	676V-6777	334,751,306.00	0.32%	335,813,346.00	-0.12%	335,414,705,00
6. Total (Sum lines A1 thru A5c)		334,731,300.00	0.5278	JJJ,813,J+0.00	Kerk Committee	355,111,103,00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				128,004,973.00		129,460,228.00
a. Base Salaries						
b. Step & Column Adjustment			TACKS IN	1,280,049.00		1,294,602.00
c. Cost-of-Living Adjustment			in a statement	0.00		
d. Other Adjustments				175,206.00		(94,519.00)
 e. Total Certificated Salaries (Sum lines Bla thru Bld) 	1000-1999	128,004,973.00	1.14%	129,460,228.00	0.93%	130,660,311.00
2. Classified Salaries						
a. Base Salaries				53,581,817.00		55,317,635.00
b. Step & Column Adjustment				535,818,00		553,176.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments			機能裝養到	1,200,000.00		800,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	53,581,817.00	3.24%	55,317,635.00	2.45%	56,670,811.00
3. Employee Benefits	3000-3999	79,878,097.00	3,25%	82,471,392.00	3.59%	85,430,119.00
4. Books and Supplies	4000-4999	15,943,708,00	6,28%	16,945,361.00	5.73%	17,915,841.00
5. Services and Other Operating Expenditures	5000-5999	53,441,464.00	3,73%	55,434,061.00	4.23%	57,781,294.00
6. Capital Outlay	6000-6999	2,667,168.00	1.89%	2,717,518.00	2.04%	2,772,965.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,659,576.00	0.00%	1,659,576.00	0,00%	1,659,576.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(852,968.00)	0.00%	(852,968.00)	0,00%	(852,968.00)
9. Other Financing Uses	75007755	(652,700.00)	0.0071	(052,500.00)	3,77,7	(,/
a. Transfers Out	7600-7629	0.00	0,00%	0.00	0,00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0,00%	0.00
10. Other Adjustments	1030-1033			0.00		0.00
11. Total (Sum lines B1 thru B10)		334,323,835,00	2,64%	343,152,803.00	2.59%	352,037,949.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		334,323,833,00		5-13,132,003.00	MARKET CO.	
		427,471.00		(7,339,457.00)		(16,623,244.00)
(Line A6 minus line B11)		427,471,00	675 (5) C 1380 S F (8	(1,333,431.00]		(10,025,244.00)
D, FUND BALANCE		65 600 DC1 04		56,026,332.04		48,686,875.04
1. Net Beginning Fund Balance (Form 01, line F1e)		55,598,861.04 56,026,332.04		48,686,875.04		32,063,631.04
2. Ending Fund Balance (Sum lines C and D1)		36,026,332.04		46,060,673.04		32,003,031.04
3. Components of Ending Fund Balance	9710-9719	300,000,00		300,000.00		300,000,00
a. Nonspendable	9710-9719	17,148,929.03		18,841,678.52		19,739,651.52
b. Restricted	9/40	17,140,929,03		10,0-11,070.32		17,107,001.04
c. Committed 1. Stabilization Arrangements	9750	0,00		0.00		0,00
Stabilization Arrangements Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0,00		0,00		0,00
e. Unassigned/Unappropriated	- 140					
Neserve for Economic Uncertainties	9789	10,813,526.00		11,343,264.00		11,876,372.00
Unassigned/Unappropriated	9790	27,763,877.01		18,201,932.52		147,607.52
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		56,026,332.04	"我" "我们的	48,686,875.04		32,063,631.04

	01110011	TOTOGET TOTAL TOTAL				
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)
B. AVAILABLE RESERVES					(\$40 DEC # 11)	
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,813,526.00		11,343,264.00		11,876,372.00
c. Unassigned/Unappropriated	9790	27,763,880.52		18,201,932.52		147,607.52
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z	(3.51)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						İ
a. Stabilization Arrangements	9750	9,245,904.12		9,245,904.12		9,245,904.12
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		00,00
3. Total Available Reserves - by Amount (Sum lines B1a thru E2c)		47,823,307.13		38,791,100.64		21,269,883.64
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14,30%		11.30%		6,04%
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				海道马马车	
b. If you are the SELPA AU and are excluding special				Balance Militar	7.5664.5	
•			on black		运搬运货	
education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
1, Eller the matte(s) of the basis 14(s),						
ALCOHOL:						
2. Special education pass-through funds		bridge a contract de servicine de contract de servicine de la contraction de la cont				
(Column A: Fund 10, resources 3300-3499 and 6500-6540,			Marie Barrier			
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		0,00		0,00		
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, Line A4; enter projections)		26,581.50		26,019.37		25,439.15
3. Calculating the Reserves		,	機関係 ない			
a. Expenditures and Other Financing Uses (Line B11)		334,323,835.00		343,152,803.00		352,037,949.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No	n)	0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses	-,					
(Line F3a plus line F3b)		334,323,835.00		343,152,803.00	j.	352,037,949.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		10,029,715.05		10,294,584.09		10,561,138,47
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)		10,029,715.05		10,294,584.09		10,561,138.47
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

July 1 Budget 2015-16 Estimated Actuals No Child Left Behind Maintenance of Effort Expenditures

07 61796 0000000 Form NCMOE

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·	Fun	ds 01, 09, and	i 62	2015-16
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	327,183,528.00
A. Potal State, lederal, and local expenditures (all resources)	All	/311	1000-1333	021,100,020.00
B. Less all federal expenditures not allowed for MOE				
(Resources 3000-5999, except 3385)	All	All	1000-7999	23,732,332.00
a to the state MOT				
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
Community Services	All	5000-5999	1000-7999	249,561.00
· ·	All except	All except		0.004.440.00
2. Capital Outlay	7100-7199	5000-5999	6000-6999	2,231,413.00
•			5400-5450, 5800, 7430-	
3. Debt Service	All	9100	7439	933,157.00
			7000 7000	283,283.00
4. Other Transfers Out	All	9200	7200-7299	203,203.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
		9100	7699	.
6. All Other Financing Uses	All	9200	7651	0.00
_		All except		
7. Nonagency	7100-7199	5000-5999, 9000-9999	1000-7999	2,387,141.00
8. Tuition (Revenue, in lieu of expenditures, to approximate		-		
costs of services for which tuition is received)		:		
	All	All	8710	0.00
Supplemental expenditures made as a result of a				
Presidentially declared disaster		entered. Must es in lines B, C		
·		D2.		
40. Tatal state and local expanditures not				
Total state and local expenditures not allowed for MOE calculation				
(Sum lines C1 through C9)				6,084,555.00
			1000-7143,	
D. Plus additional MOE expenditures:			7300-7439	
Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
(Funds 15 and 61) (If highlighter, then 2510)		entered. Must		
2. Expenditures to cover deficits for student body activities		entered, Wust litures in lines		
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				297,366,641.00
(Line A minus lines o and o to, plus lines o t and oz)		DEL SONT BELLEVIER	Water State of the	201,000,041.00

July 1 Budget 2015-16 Estimated Actuals No Child Left Behind Maintenance of Effort Expenditures

07 61796 0000000 Form NCMOE

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Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		27 100 65
B. Expenditures per ADA (Line I.E divided by Line II.A)		27,169.65 10,944.81
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		
Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	274,568,750.91	9,907.76 (4) (10,00
Total adjusted base expenditure amounts (Line A plus Line A.1)	274,568,750.91	9,907.76
B. Required effort (Line A.2 times 90%)	247,111,875.82	8,916.98
C. Current year expenditures (Line I.E and Line II.B)	297,366,641.00	10,944.81
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE	Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

July 1 Budget 2015-16 Estimated Actuals No Child Left Behind Maintenance of Effort Expenditures

07 61796 0000000 Form NCMOE

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SECTION IV - Detail of Adjustments to Base Expenditue Description of Adjustments		Total Expenditures	Expenditures Per ADA
•			
			
Total adjustments to base expenditures		0.00	0.

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

	Direct Costs - Transfers in	Transfers Out	Indirect Cost Transfers in	Transfers Out	interfund Transfers in	Interfund Transfers Out	Due From Other Funds	Due To Other Funds
escription	5750	5750	7350	7350	8900-8929	7600-7629	9310	9610
1 GENERAL FUND	440.004.00	0.00	0,00	(841,986.00)			+	
Expenditure Detail Other Sources/Uses Detail	140,684.00	0.00	0,00	[641,980,00]	225,000.00	0.00		
Fund Reconciliation	į į						0.00	0.0
9 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0,00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail					0,00	0,00	0.00	0.0
Fund Reconciliation SPECIAL EDUCATION PASS-THROUGH FUND							0.04	
Expenditure Detail			A TOTAL CONTRACTOR		新工作 (
Other Sources/Uses Detail					新一种手指的			
Fund Reconciliation						1	0.00	0.0
1 ADULT EDUCATION FUND	0.00	0.00	0.00	0,00				
Expenditure Detail Other Sources/Uses Detail	0.00		0.00	0,00	0,00	0.00		
Fund Reconciliation	1						0.00	0.0
2 CHILD DEVELOPMENT FUND		:						
Expenditure Detail	17,340.00	0,00	180,934.00	0.00				
Other Sources/Uses Detail			·		0.00	0.00	000	0.0
Fund Reconcillation							0.00	<u> </u>
3 CAFETERIA SPECIAL REVENUE FUND	0.00	(163,024,00)	681,052.00	0.00				
Expenditure Detail Other Sources/Uses Detail		{162,024,00}	881,092.00		0.00	0,00		
Fund Reconciliation			0.000				0.00	0,0
4 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	1		Jake V		0.00	0,00	0.00	0.0
Fund Reconciliation							0.00	0.0
5 PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	ALL SALES				0,00	0,00		
Fund Reconcillation	LUCIE POR TO			Mark Carles			0.00	0.0
7 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY		1 PATE						
Expanditure Detail					0.00	225,000.00		
Other Sources/Uses Detail				100 (100 (100 (100 (100 (100 (100 (100 	0.00	225,000.00	0.00	0.
Fund Reconciliation								
8 SCHOOL BUS EMISSIONS REDUCTION FUND Expenditure Detail	0.00	0,00						
Other Sources/Uses Detail			2211(4024155824453405800000000000000000000000000000000		0.00	0.00		
Fund Reconciliation							0,00	0.
FOUNDATION SPECIAL REVENUE FUND							-	
Expenditure Detail	0.00	0.00	0.00	0.00		2.00		
Other Sources/Uses Detail					HE TEXT CONTROL OF A STATE OF	0.00	0.00	i o
Fund Reconciliation		The Part of the Pa					0,02	
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS Expenditure Datail								
Other Sources/Uses Detail	PORT HOUSE VIEW				0.00	0.00		
Fund Reconciliation	Į.						0,00	0.
1 BUILDING FUND								
Expenditure Detail	5,000.00	0.00		1 1	0 774 000 00	0,00		
Other Sources/Uses Detail		İ	100000000000000000000000000000000000000		2,771,260.00	U,00	0.00	0
Fund Reconciliation 5 CAPITAL FACILITIES FUND							0.00	
Expenditure Detail	0,00	0.00				İ		İ
Other Sources/Uses Detail		7.7.			0.00	0.00		
Fund Reconciliation							0.00	
STATE SCHOOL BUILDING LEASE/PURCHASE FUND					İ			
Expenditure Detail	0,00	0.00				0.00		
Other Sources/Uses Detail		1			0.00	0.00	0.00	ه ا
Fund Reconciliation 5 COUNTY SCHOOL FACILITIES FUND							0.00	
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,771,260.00		
Fund Reconciliation							0.00	
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	1				Ī	1		İ
Expenditure Detail	0.00	0,00			00,0	0.00		
Other Sources/Uses Detail					V.502	0.00	0.00	
Fund Reconciliation CAP PROJ FUND FOR BLENDED COMPONENT UNITS	1	1			1		2.30	
Expenditure Detail	0.00	0,00			Ī	ļ	1	1
Other Sources/Uses Detail	247.3				0.00	0.00		
Fund Reconciliation							0.00	
BOND INTEREST AND REDEMPTION FUND							1	
Expenditure Detail Other Sources/Uses Detail				NEW TO SELLE	0,00	0.00		1
Other Sources/Uses Detail Fund Reconciliation					- 5,00		0.00	
DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					ł		1	1
Other Sources/Uses Detail			(2) (2) (2) (3) (3) (3)		0.00	0,00		1
Fund Reconciliation				Mark.			0.00	
TAX OVERRIDE FUND							Ī	
Expenditure Detail					0.00	0,00	Ī	ŀ
Other Sources/Uses Detail Fund Reconciliation					0,00	9,00	0.00	i
Fund Reconciliation DEBT SERVICE FUND							1.30	Τ
Expenditure Detail		THE RESERVE					1	I
Other Sources/Uses Detail	PARTY OF THE PARTY		A CONTRACTOR OF THE PARTY OF TH	N	0,00	0,00	1	1
Fund Reconciliation	1			1			0.00	
FOUNDATION PERMANENT FUND	1						ŀ]
Expenditure Detail	0.00	0.00	0.00	0.00			Ī	ļ
Other Sources/Uses Detail			[0,00	0.00	
Fund Reconciliation		1					0.00	†
1 CAFETERIA ENTERPRISE FUND	0.00	0.00	0.00	0.00			1	
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	7.00	0,00	0,00		
Cinci Contagn Cata Delali	I	1	Ī	1		T	0.00	

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

07 61796 0000000 Form SIAA

			FOR ALL FUND					· · · · · ·
Description	Direct Costs Transfers in 5750	Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	ts - Interfund Transfers Out 7350	interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
32 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0,00	0,00	0.00				
Other Sources/Uses Detail]		Mark Committee Committee		0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND	1			nasaki salahin				
Expenditure Detail	0.00	0,00						
Other Sources/Uses Detail			THE REAL PROPERTY.		0.00	0.00		
Fund Reconciliation							0.00	0,00
BB WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation			- 				0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0,00	0.00			0.00			
Other Sources/Uses Detail	OAL THE ACTION				00,0	0,00	0.00	0.00
Fund Reconciliation							0.00	V.VV
71 RETIREE BENEFIT FUND								
Expenditure Detail	外。中国				0,00			
Other Sources/Uses Detail				Constitution of the	0,00		0,00	0.00
Fund Reconciliation	,					h 18 18 18 18 18	0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND	0.00	0.00						
Expenditure Detail	7.00 Washington (1997)	0.00	Keri di di		0.00			
Other Sources/Uses Detail					DESCRIPTION OF THE PERSON OF T		0.00	0.00
Fund Reconcillation	2 HE 22 LA				200 C 20 C 20			
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail		Fall His Children			a 7460 Halada . Ili sel			
Other Sources/Uses Detail	A Alexandra de Caracio de La						0.00	0,00
Fund Reconciliation							00,0	
95 STUDENT BODY FUND						182 T 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation	建工业的工作			(0.44 0.55 5.51	0.000.000.00	0.000.000.00	0.00	0.00
TOTALS	163,024,00	(163,024,00)	841,956,00	(841,986.00)	2,998,260.00	2,996,260.00	ן טט.ט	U.U

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

	Direct Costs Transfers in	Transfers Out	Indirect Cost Transfers in 7350	s - Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
escription GENERAL FUND	5750	5750	7350	7350	8900-8929	1000-1029	9310	1 44 64
Expenditure Detail	57,357.00	0.00	0.00	(852,968,00)		2.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0,00	0.00	0.00		
Fund Reconciliation					美術 用機			
SPECIAL EDUCATION PASS-THROUGH FUND				Nabile 1				in 5, 60
Expenditure Detail Other Sources/Uses Detail	A TO A STATE OF THE PARTY OF	MENTS - CO. C. LO MESSAGE BATCH	(DOSCOL) (SACESAYEREN CONTROLOGUE 645	STATE OF THE PROPERTY OF THE P				
Fund Reconciliation			-					
ADULT EDUCATION FUND Expenditure Detail	0.00	0.00	1,833.00	0,00				i i k
Other Sources/Uses Detail	2.00		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		0.00	0,00		
Fund Reconcillation								
CHILD DEVELOPMENT FUND Expenditure Detail	0.00	0,00	143,862.00	0,00			排除物 品	EST Y
Other Sources/Uses Detail					0.00	0.00		Piak I
Fund Reconciliation CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0,00	(62,357,00)	707,273.00	0.00				Salah Kal
Other Sources/Uses Detail Fund Reconciliation					0.00	0,00		A COMPANY
DEFERRED MAINTENANCE FUND								
Expenditure Detail	0,00	0.00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.04		
PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0,00	0.00		
Fund Reconcillation								
SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLA								
Expenditure Detail Other Sources/Uses Detail	A STATE OF THE PARTY OF THE PAR	# 100 F 100 F 100 F 100 F 100 F 100 F 100 F 100 F 100 F 100 F 100 F 100 F 100 F 100 F 100 F 100 F 100 F 100 F			0.00	0.00		But Office
Fund Reconciliation								
SCHOOL BUS EMISSIONS REDUCTION FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0,00		
Fund Reconciliation FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail				建		0.00		
Fund Reconciliation SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFIT:								
Expenditure Detail								
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
1 BUILDING FUND								
Expanditure Detail	5,000.00	0.00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
5 CAPITAL FACILITIES FUND								
Expenditure Detail Other Sources/Uses Detail	0,00	0.00			0.00	0.00		
Fund Reconciliation								
STATE SCHOOL BUILDING LEASE/PURCHASE FUND	0.00	0,00						
Expenditure Detail Other Sources/Uses Detail	0.00	0,00			0.00	0,00		
Fund Reconciliation								
5 COUNTY SCHOOL FACILITIES FUND Expenditure Detail	0.00	0,00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation	i '							
3 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS Expenditure Datail	0.00	0,00						
Other Sources/Uses Defail					0.00	0.00		
Fund Reconciliation CAP PROJ FUND FOR BLENDED COMPONENT UNITS	:							
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation					0,00	0.00		
BOND INTEREST AND REDEMPTION FUND			100 100 110					
Expenditure Detail					0,00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0,00	0.00		
DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expanditure Detail					0,00	0.00		
Other Sources/Uses Detail Fund Reconciliation					5,00	3.00		
TAX OVERRIDE FUND				Part III are the				
Expenditure Detail Other Sources/Uses Detail					0,00	0.00		
Fund Reconciliation		7 26 2						
DEBT SERVICE FUND								
Expanditure Detail Other Sources/Uses Detail		A CONTRACTOR OF THE PARTY OF TH			0,00	0.00		
Fund Reconciliation								
FOUNDATION PERMANENT FUND	0.00	0.00	0.00	0,00				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	5,50	0,00		0.00		
Fund Reconciliation	1							
1 CAFETERIA ENTERPRISE FUND Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	3.50	3.00	3.00		0,00	0.00		445144
Fund Reconcillation	1	1	1	1	l	J	CHILDREN TO THE STREET	の主義のはは、日本の

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

07 61796 0000000 Form SIAB

FUR ALL FUNDS								
Description	Direct Costs Transfers in 5750	s - Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due Fram Other Funds 9310	Due To Other Funds 9610
82 CHARTER SCHOOLS ENTERPRISE FUND								10.00
Expenditure Detail	0,00	0,00	0.00	0.00				
Other Sources/Uses Detail	1				0.00	0.00		
Fund Reconciliation								
3 OTHER ENTERPRISE FUND								1 1 1 1 1 1 1 1
Expenditure Detail	0,00	0,00						
Other Sources/Uses Detail					0.00	0.00	Griffa Sakar 18 kil	
Fund Reconciliation								
6 WAREHOUSE REVOLVING FUND								4 .4 .
Expenditure Detail	0.00	0,00			0.00	0.00		
Other Sources/Uses Detail				经工具实现的基础	0.00	0.00		
Fund Reconciliation								
7 SELF-INSURANCE FUND	0.00	0.00						(新天) 李 (
Expenditure Detail		0.00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation			No. of the state of		0,00			
1 RETIREE BENEFIT FUND								Market St.
Expenditure Detail						2 (18 de la constitución de la c	- 10 16	
Other Sources/Uses Detail		A COLOR OF SHIP OF THE SHIP AND			0,00	and the second	100 11 11 20	
Fund Reconciliation								GARAGE V.
3 FOUNDATION PRIVATE-PURPOSE TRUST FUND							THE REPORT OF STREET	100
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail			and the second		0.00			
Fund Reconciliation			90,000,000					
6 WARRANT/PASS-THROUGH FUND	最大的一个基础的							
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation	斯拉尔 金维斯斯	TO THE RESERVE						
5 STUDENT BODY FUND	解释心器 和值							
Expenditure Detail								
Other Sources/Uses Detail	511							
Fund Reconciliation								
TOTALS	62,357,00	(62,357,00)	852,968,00	(852,968,00)	0.00	0.00		mersena a

All other data are extracted.

2016-17 July 1 Budget General Fund School District Criteria and Standards Review

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

07 61796 0000000 Form 01CS

CRITERION: A	verage Daily Attendance				
STANDARD: Forevious three fi	unded average daily attendance (ADA) has not be iscal years by more than the following percentage	en overestimated in 1) the first pri levels:	ior fiscal year OR in	2) two or	more of the
		Percentage Level	District ADA		
		3.0%	0	to	300
		2.0%	301	to	1,000
		1.0%	1,001	and	over
District ADA	A (Form A, Estimated P-2 ADA column, lines A4 and C4).	26,582			
	District's ADA Standard Percentage Level:	1.0%			

*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, 08, and 62. Please adjust charter school ADA or explain accordingly.

| Original Budget | Estimated/Unaudited Actuals | Funded ADA | Funded ADA | (Form RL, Line 5c) (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4) (Form A, Lines A4 and C4) (Form A, Lines A4 and C4) (Form A, Lines A4 and C4) (Form A, Lines A4 and C4) (If Budget is greater than Actuals, else N/A)
Fiscal Year	(Form A, Lines A4 and C4)	(Form A, Lines A4 and C4) (If Budget is greater than Actuals, else N/A)	
Third Prior Year (2013-14)	28,148.05	28,134.24	0.0%
Second Prior Year (2014-15)	27,742.95	27,742.95	
Charler School	27,742.95	27,742.95	

Fiscal Year	(Form A, Lines A4 and C4)		than Actuals, else N/A)	Status
Third Prior Year (2013-14)	28,148.05	28,134.24	0.0%	Met_
Second Prior Year (2014-15)				
District Regular	27,742.95	27,742.95		
Charter School				
Total ADA	27,742.95	27,742.95	0.0%	Met
First Prior Year (2015-16)	· ·			
District Regular	26,214.60	27,232.43		
Charter School		0.00		
Total ADA	26,214.60	27,232.43	N/A	Met
Budget Year (2016-17)	·			
District Regular	26,867.20			
Charter School	0.00			
Total ADA	26,867.20			

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 percentag	e level for the first p	пог ува

Evolanation:	•	 	 	
Explanation: (required if NOT met)				
	L <u>.</u>	 	 	

1b.	STANDARD MET - Funded ADA has not been overestimated by more than the standard percen	itage	level	for tw	o or more o	of the prev	ious thre	₃e years.
-----	---	-------	-------	--------	-------------	-------------	-----------	-----------

Explanation:	 			
Explanation: (required if NOT met)				
	•			

2.	CDIT	CON	OM.	Enzal	lment
Z.	L K1 I	ERI	UN:	Enro	ıment

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	D	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):	26,582				
District's Enrollment Standard Percentage Level:	1.0%				

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 ines 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.

	Enrollmer	ıt	Enrollment Variance Level (If Budget is greater	Status	
Fiscal Year	Budget	CBEDS Actual	than Actual, else N/A)		
Third Prior Year (2013-14)	29,486	29,486	0.0%	Met	
Second Prior Year (2014-15)					
District Regular	29,145	29,145			
Charter School					
Total Enrollment	29,145	29,145	0.0%	Met	
irst Prior Year (2015-16)					
District Regular	27,496	28,637			
Charter School					
Total Enrollment	27,496	28,637	N/A	Met	
Budget Year (2016-17)					
District Regular	27,896				
Charter School					
Total Enrollment	27.896				

2B. Comparison of District Enrollment to the Standard		 	
DATA ENTRY: Enter an explanation if the standard is not met.			

Explanation: (required if NOT met)			
(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.

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

				_		
Explanation: (required if NOT met)	 	-			"	

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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.

P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)* Enrollment Historical Ratio (Form A, Lines A4 and C4) **CBEDS Actual** (Criterion 2, Item 2A) of ADA to Enrollment (Form A, Lines A4 and C4) Fiscal Year 29,486 95.5% 28,148 Third Prior Year (2013-14) Second Prior Year (2014-15) 27,741 29,145 District Regular Charter School 27,741 29,145 95.2% Total ADA/Enrollment First Prior Year (2015-16) 27,170 28,637 District Regular 0 Charter School 94.9% 28,637 Total ADA/Enrollment 27.170 Historical Average Ratio: 95.2%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 95.7%

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.

	Estimated P-2 ADA	Enrollment		
	Budget	Budget/Projected		
Fiscal Year	(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2016-17)				
District Regular	26,582	27,896		
Charter School	0			
Total ADA/Enrollment	26,582	27,896	95.3%	Met
1st Subsequent Year (2017-18)				
District Regular	26,019	27,326	1	
Charter School				
Total ADA/Enrollment	26,019	27,326	95.2%	Met
2nd Subsequent Year (2018-19)				
District Regular	25,439	26,722		
Charter School				
Total ADA/Enrollment	25,439	26,722	95.2%	Met

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

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

a _	OTANDADD MET	- Projected P-2 ADA to	corollmont ratio b	ar not avegaded th	e clandard for the h	udget and two suit	recoulent fiscal	vears
1a.	STANDARD MET	- Projected P-2 ADA to	enrollment ratio r	ias noi exceeueu iii	e siangaru ior ine u	uuget anu two sui	vsequeni nscar j	, cai s

Explanation:		 	
(required if NOT met)			

4. CRITERION: LCFF Revenue

4A. District's LCFF Revenue Standard

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.

ndicate	which standard applies:				
	LCFF Revenue				
	Basic Aid		•		
	Necessary Small School	•			
	rict must select which LCFF revenue stand evenue Standard selected: <u>LCFF Rever</u>				
4A1. C	alculating the District's LCFF Revenu	ie Standard			
Enter da	NTRY: Enter LCFF Target amounts for the ta in Step 1a for the two subsequent fiscal ta for Steps 2a through 2d. All other data is	vears. All other data is extracted o	years. r calculated.		
Projecto	ed LCFF Revenue				
	District reached its L.CFF inding level?	No	If Yes, then COLA amount in Line 2 If No, then Gap Funding in Line 2c	tb2 is used in Line 2e Total calculation. is used in Line 2e Total calculation.	
			Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF To	arget (Reference Only)		269,272,852.00	267,575,435.00	268,158,257.00
	Change in Population	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
а.	ADA (Funded) (Form A, lines A6 and C4)	27,232.43	26,867.20	26.439.29	25,859.81
b.	Prior Year ADA (Funded)	Elizatiio	27,232.43	26,867.20	26,439.29
C.	Difference (Step 1a minus Step 1b)		(365,23)	(427.91)	(579,48)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-1.34%	-1.59%	-2.19%
Step 2 - a.	Change in Funding Level Prior Year LCFF Funding		244,422,204.00	256,761,237.00	263,825,547,00
	COLA percentage (if district is at target)	Not Applicable			
b2.	COLA amount (proxy for purposes of this		0.00	0.00	0.00
C.	criterion) Gap Funding (if district is not at target)	Not Applicable	15.193,467,00	10,650,602.00	3,884,060.00
d.	Economic Recovery Target Funding (current year increment)				
e.	Total (Lines 2b2 or 2c, as applicable, plus	Line 2d)	15,193,467.00	10,650,602.00	3,884,060.00
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)		6,22%	4.15%	1.47%
O4= : 0	Total Observation Consideration and Franchise (aual			
ътер 3 -	 Total Change in Population and Funding L (Step 1d plus Step 2f) 	646)	4.88%	2.56%	-0.72%
	LCFF Revenue St	andard (Step 3, plus/minus 1%)	: 3.88% to 5.88%	1.56% to 3.56%	-1.72% to .28%

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4A2. Alternate LCFF Revenue Standard - B	asíc Aid			
DATA ENTRY: If applicable to your district, input d	ata in the 1st and 2nd Subsequent Year	columns for projected local prope	erly taxes; all other data are extracted or	calculated.
Basic Ald 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)	78,127,918.00	78,127,918.00	78,127,918.00	78,127,918.00
Percent Change from Previous Year	Basic Aid Standard (percent change from	N/A	N/A	N/A
	previous year, plus/minus 1%):	N/A	N/A	N/A
4A3. Alternate LCFF Revenue Standard - N	ecessary Small School			
DATA ENTRY: All data are extracted or calculated				
Necessary Small School District Projected LCF	F Revenue			
		Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	ecessary Small School Standard			
(Gap Funding or COLA, plus Economic Re	ecovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A
4B. Calculating the District's Projected Ch	ange in LCFF Revenue			
DATA ENTRY: Enter data in the 1st and 2nd Subs	sequent Year columns for LCFF Revenu	ue; all other data are extracted or c	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)	253,032,797,00	267,174,661.00	274,728,339.00	274,110,795.00
	ojected Change in LCFF Revenue:	5,59%	2,83%	-0.22%
	LCFF Revenue Standard:	3.88% to 5.88%	1.56% to 3.56%	-1.72% to .28%
	Status:	Met	Met	Met
4C. Comparison of District LCFF Revenue	to the Standard			
DATA ENTRY: Enter an explanation if the standar	d is not met.			
1a. STANDARD MET - Projected change in L		the budget and two subsequent fi	scal years.	
Explanation:				
(required if NOT met)				

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

Estimated/Unaudited Actuals - Unrestricted Ratio (Resources 0000-1999) of Unrestricted Salaries and Benefits Salaries and Benefits Total Expenditures (Form 01, Objects 1000-3999) (Form 01, Objects 1000-7499) to Total Unrestricted Expenditures Fiscal Year 138,978,331.76 153,359,293.10 90.6% Third Prior Year (2013-14) 87.7% Second Prior Year (2014-15) 155,781,648.63 177,580,660,76 194,486,350.00 83.9% 163,207,838.00 First Prior Year (2015-16) 87.4% Historical Average Ratio:

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the greater			1
of 3% or the district's reserve standard percentage):	84.4% to 90.4%	84.4% to 90.4%	84.4% to 90.4%

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.

Budget - Unrestricted (Resources 0000-1999)

Salaries and Benefits

Total Expenditures

Ratio

	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2016-17)	181,010,443.00	218,884,788.00	82.7%	Not Met
1st Subsequent Year (2017-18)	186.105.245.00	226,276,105.00	82,2%	Not Met
2nd Subsequent Year (2018-19)	190,910,761,00	233,611,937.00	81.7%	Not Met
Zild Gabaaquein Teal (Ze to To)				

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) In 2016-17 through 2018-19, total expenditures have increased due to the increase in supplemental/concentration funds each year, increased budgets for non-personnel expenditures using the CPI rate and salary increases. In 2017-18 and 18-19, we are projecting declining enrollment which cuts down teacher and other staffing costs that are based on enrollment projections.

Changa la Outeida

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)		
District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.88%	2.56%	-0.72%		
District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.12% to 14.88%	-7.44% to 12.56%	-10.72% to 9.28%		
District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	12% to 9.88%	-2.44% to 7.56%	-5.72% to 4.28%		

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	Over Previous Year	Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2015-16)	23,656,917,00		
Budget Year (2016-17)	18,183,933.00	-23,13%	Yes
1st Subsequent Year (2017-18)	18,183,933.00	0.00%	No
2nd Subsequent Year (2018-19)	18,183,933.00	0,00%	No

Explanation: (required if Yes) 2015-16 revenues include carryover from grants subject to deferred revenue. These revenues that carryover year after year are not included in the adopted budget or two subsequent years as it is the intention to spend these funds in the current year and the actual carryover will not be know until we close the books.

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

First Prior Year (2015-16) Budget Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)

50,308,515.00		
39,363,649.00	-21.76%	Yes
33,361,379.00	-15.25%	Yes
34,168,724.00	2.42%	No

Explanation: (required if Yes) 2015-16 revenues include one-time funding of \$14.6m that is reduced in 2016-17. In 2016-17, however, the District will receive and estimated \$6.4m in one-time funding that is then reduced in 2017-18.

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

First Prior Year (2015-16) Budget Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)

22,333,193.00		
20,442,487.00	-8.47%	Yes
20,442,487.00	0.00%	No
20,442,487.00	0.00%	No

Explanation: (required if Yes) 2015-16 revenues include carryover from grants subject to deferred revenue. These revenues that carryover year after year are not included in the adopted budget or two subsequent years as it is the intention to spend these funds in the current year and the actual carryover will not be know until we close the books.

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

First Prior Year (2015-16) Budget Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)

20,176,880.00		
15,943,708.00	-20,98%	Yes
16.945.361.00	6,28%	No
17,915,841,00	5.73%	Yes
	15,943,708.00 16,945,361.00	15,943,708.00 -20,98% 16,945,361.00 6.28% 17,915,841.00 5.73%

Explanation: (required if Yes) No carryover funds from prior years are reflected in the Adopted Budget or two subsequent years.

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	Services and Other Opera	ting Expenditures (Fund 01, Objects 5000-599	9) (Form MYP, Line B5)		
First Pr	ior Year (2015-16)		60,803,828.00		
Budget	Year (2016-17)		53,441,464.00	-12.11%	Yes
1st Sub	sequent Year (2017-18)		55,434,061.00	3.73%	No .
2nd Su	bsequent Year (2018-19)	:	57,781,294.00	4,23%	No
	Explanation: (required if Yes)	No carryover funds from prior years are reflecte	ed in the Adopted Budget or two subset	quent years.	
6C C	Iculating the District's C	hange in Total Operating Revenues and E	xpenditures (Section 6A, Line 2)		
	ENTRY: All data are extracted				
Ohioct	Range / Fiscal Year		Amount	Percent Change Over Previous Year	Status
Object	Range / Fiscal Teal		Anjoun	Graf Frevious Four	
	Total Federal, Other State	, and Other Local Revenue (Criterion 6B)			
First Po	ior Year (2015-16)		96,298,625.00		
	Year (2016-17)		77,990,069.00	-19.01%	Not Met
	osequent Year (2017-18)		71,987,799.00	-7.70% 1.12%	Not Met Met
2nd St	bsequent Year (2018-19)		72,795,144.00	1.12%	IAIGI
	Total Rooks and Sunnline	, and Services and Other Operating Expenditu	res (Criterion 6B)		
Circl D	ior Year (2015-16)	, and dervices and other operating expension	80,980,708.00		
	l Year (2016-17)		69,385,172.00	-14.32%	Not Met
	osequent Year (2017-18)		72,379,422.00	4.32%	Met
	bsequent Year (2018-19)		75,697,135.00	4.58%	Met
	standard must be entered i Explanation: Federal Revenue (linked from 6B	ons of the methods and assumptions used in the n Section 6A above and will also display in the exp 2015-16 revenues include carryover from gran adopted budget or two subsequent years as it close the books.	stanation box below.	revenues that carryover year after y	ear are not included in the
	if NOT met)				
	Explanation: Other State Revenue (linked from 6B if NOT met)	2015-16 revenues include one-time funding of one-time funding that is then reduced in 2017-	\$14.6m that is reduced in 2016-17. In 18.	2016-17, however, the District will re	aceive and estimated \$6.4m in
	Explanation: Other Local Revenue (linked from 6B if NOT met)	2015-16 revenues include carryover from gran adopted budget or two subsequent years as it close the books.	ts subject to deferred revenue. These is the intention to spend these funds in	revenues that carryover year after y the current year and the actual carr	ear are not included in the yover will not be know until we
1b.	projected change, descripti	rojected total operating expenditures have change ons of the methods and assumptions used in the n Section 6A above and will also display in the ex	projections, and what changes, if any,	more of the budget or two subseque will be made to bring the projected o	ent fiscal years. Reasons for the perating expenditures within the
	Explanation: Books and Supplies (linked from 6B if NOT met)	No carryover funds from prior years are reflect	ed in the Adopted Budget or two subse	equent years.	
	Explanation: Services and Other Exp (linked from 6B if NOT met)	No carryover funds from prior years are reflect	ed in the Adopted Budget or two subse	equent years.	

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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.

D er

ATA nter a	ENTRY: Click the appropriate Ye in X in the appropriate box and e	es or No butto enter an expla	n for special education local plan a nation, if applicable.	area (SELPA) administrative units	s (AUs); all other data are extracted or catci	ulated. If standard is not met,	
1.	a. For districts that are the AU the SELPA from the OMMA	No					
	b. Pass-through revenues and (Fund 10, resources 3300-3	0.00					
2. Ongoing and Major Maintenance/Restricted Maintenance Account							
	Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-798 b. Plus: Pass-through Revenu and Apportionments		334,323,835.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses	Amount Deposited	Required Minimum Contribution/ Lesser of Current Year or	
	(Line 1b, if line 1a is No) c. Net Budgeted Expenditures and Other Financing Uses	,	334.323.835.00	(Line 2c times 3%) 10,029,715.05	for 2014-15 Fiscal Year 4,500,000.00	2014-15 Fiscal Year 4,500,000.00	
					Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status	
	d. OMMA/RMA Contribution				9,400,000.00	Met	
					¹ Fund 01, Resource 8150, Objects 8900-	8999	
stan	dard is not met, enter an X in the	e box that bes	t describes why the minimum requ	ired 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.

BA. C	alculating the District's Deficit Spend	ling Standard Percentage Leve	ls		
DATA	ENTRY: All data are extracted or calculated	i.	Third Dain-V	Second Prior Year	First Prior Year
			Third Prior Year (2013-14)	(2014-15)	(2015-16)
1.	District's Available Reserve Amounts (res	sources 0000-1999) [(2010 1-1)	720111	
	a. Reserve for Economic Uncertainties	,			
	(Funds 01 and 17, Object 9789)		8,326,176.00	9,544,378.00	9,544,378.00
	 b. Unassigned/Unappropriated 			40 000 000 55	04 444 969 59
	(Funds 01 and 17, Object 9790)	· '	13,340,000.76	12,930,323.55	31,144,362.52
	c. Negative General Fund Ending Balance				
	Resources (Fund 01, Object 979Z, if n resources 2000-9999)	egative, for each of	(2.79)	(3.06)	(3.54)
	d. Available Reserves (Lines 1a through	1c)	21,666,173.97	22,474,698.49	40,688,736.98
2.	Expenditures and Other Financing Uses	,			1-16
	a. District's Total Expenditures and Other	Financing Uses			
	(Fund 01, objects 1000-7999)		278,739,202.63	302,452,553.45	327,183,528.00
	b. Plus: Special Education Pass-through	Funds (Fund 10, resources			0.00
	3300-3499 and 6500-6540, objects 72				0.00
	c. Total Expenditures and Other Financin	g Uses	278,739,202.63	302,452,553.45	327,183,528.00
3.	(Line 2a plus Line 2b) District's Available Reserve Percentage	ľ	210,700,202,00	332, 132,000.70	
3.	(Line 1d divided by Line 2c)		7.8%	7.4%	12.4%
	(2.11.2 1.11.11.2.2.)				
	District's Deficit Spen	ding Standard Percentage Levels (Line 3 times 1/3):	2.6%	2.5%	4.1%
		(Ente o Sineo 174).			
	Later the District Description			istralive Unit of a Special Education Loca s the distribution of funds to its participatin	
	alculating the District's Deficit Spen ENTRY: All data are extracted or calculate				
			Tablification of Company Street	Definit Chanding Loyal	
		Net Change in Unrestricted Fund Balance	Total Unrestricted Expenditures and Other Financing Uses	Deficit Spending Level . (If Net Change in Unrestricted Fund	
	F11V	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Th 7-1	Fiscal Year	(1,383,848.57)		0.9%	Met
	Prior Year (2013-14) nd Prior Year (2014-15)	810,889.14	179,076,056.76	N/A	Met
	Prior Year (2015-16)	18,800,026,00	194,486,350.00	N/A	Met
	et Year (2016-17) (Information only)	(2,139,751.00)	218,884,788.00		
_	Comparison of District Deficit Spendi	na to the Standard			
8C, C	omparison of District Delicit Spendi	ng to the Standard			
DATA	ENTRY: Enter an explanation if the standa	ard is not met.			
1a.	STANDARD MET - Unrestricted deficit s	pending, if any, has not exceeded the	e standard percentage level in two	or more of the three prior years.	
	Explanation:				
	(required if NOT met)				
	(1.5-Janos III 1.15)				

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.

Beginning Fund Balance

District Estimated P-2 ADA (Form A, Lines A6 and C4): 26,582

District's Fund Balance Standard Percentage Level: 1.0%

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.

	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2013-14)	23,189,129.00	23,376,077.59	N/A	Met
Second Prior Year (2014-15)	17,875,744.00	21,992,229.02	N/A	Met
First Prior Year (2015-16)	17,875,744.00	22,217,131.52	N/A	Met
Budget Year (2016-17) (Information only)	41,017,157.52			

Unrestricted General Fund Beginning Balance ²

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
	2264

		 	. ,	 	
Explanation:					
(required if NOT met)					
,					
	Ι .	 			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

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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	

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.

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): [26,582	26,019	25,439
1		T	
District's Reserve Standard Percentage Level:	3%	3%	3%

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.

or districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):	
or distincts that serve as the Ao of a SELFA (Folia Will , Emes Fig. , 1991, and 1992).	

Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? If you are the SELPA AU and are excluding special education pass-through funds:

Budget Year 1st Subsequent Year

	(2016-17)	(2017-18)	(2018-19)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	

10B. Calculating the District's Reserve Standard

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

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.

- Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)
- Plus: Special Education Pass-through 2. (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses 3. (Line B1 plus Line B2)
- Reserve Standard Percentage Level
- Reserve Standard by Percent 5. (Line B3 times Line B4)
- Reserve Standard by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)
- District's Reserve Standard 7. (Greater of Line B5 or Line B6)

8udget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
334,323,835.00	343,152,803.00	352,037,949.00
0,00	0.00	0,00
334,323,835,00 3%	343,152,803.00 3%	352,037,949.00 3%
10,029,715.05	10,294,584.09	10,561,138.47
0.00	0.00	0.00
10,029,715.05	10,294,584.09	10,561,138.47

2nd Subsequent Year

0.00

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 4223B), rounded to the nearest thousand.

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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)
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)	10,813,526.00	11,343,264.00	11,876,372.00
General Fund - Unassigned/Unappropriated Amount			
(Fund 01, Object 9790) (Form MYP, Line E1c)	27,263,880.52	18,201,932.52	147,607.52
General Fund - Negative Ending Balances in Restricted Resources			
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
(Form MYP, Line E1d)	(3.51)	0.00	0.00
Special Reserve Fund - Stabilization Arrangements			
(Fund 17, Object 9750) (Form MYP, Line E2a)	9,245,904.12	9,245,904.12	9,245,904.12
Special Reserve Fund - Reserve for Economic Uncertainties			,
(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
Special Reserve Fund - Unassigned/Unappropriated Amount			
(Fund 17, Object 9790) (Form MYP, Line E2c)	00,0		
District's Budgeted Reserve Amount			
(Lines C1 thru C7)	47,323,307.13	38,791,100.64	21,269,883.64
District's Budgeted Reserve Percentage (Information only)			
(Line 8 divided by Section 10B, Line 3)	14.15%	11.30%	6.04%
District's Reserve Standard			
(Section 10B, Line 7):	10,029,715.05	10,294,584.09	10,561,138.47
Status: L	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a.	STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent listal years.

Explanation:				
Exhiamom				
(required if NOT met)				
(required a 140 r mor)				

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SUPI	PLEMENTAL INFORMATION
DATA E	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 flabilities (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:
÷	
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? Yes
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:
S 3.	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? No
1b.	If Yes, identify the expenditures:
\$4 .	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:

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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 engoing or one-time in nature.

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

District's	Contributions and Transt	ers Standard:		0.0% to +10.0% 20,000 to +\$20,000			
A. 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 Transfers In and Transfers Out, enter data in the First Prior Year. If Form My exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click th	: 1st and 2nd Subsequent Yo P exists, the data will be ex	ears, Contribution	ns for the Fir Idget Year, a	st Prior Year and Budget Ye nd 1st and 2nd Subsequer	ear will be extracted. For nt Years. If Form MYP does not		
Description / Fiscal Year	Projection	Amount of Ch	ange	Percent Change	Status		
1a. Contributions, Unrestricted General Fund (Fund 01, Resources	0000-1999, Object 8980)						
First Prior Year (2015-16)	(52,043,627.00)						
Budget Year (2016-17)	(52,756,002.00)	712	.375.00	1.4%	Met		
1st Subsequent Year (2017-18)	(53,005,899.00)	249	,897.00	0,5%	Met		
2nd Subsequent Year (2018-19)	(53,069,835.00)	63	,936.00	0.1%	Met		
1b. Transfers In, General Fund *							
First Prior Year (2015-16)	225,000,00						
Budget Year (2016-17)	0.00	(225	(00,000)	-100.0%	Not Met		
1st Subsequent Year (2017-18)	0.00		0.00	0.0%	Met		
2nd Subsequent Year (2018-19)	0.00		0.00	0.0%	Met		
1c. Transfers Out, General Fund *	0.00						
First Prior Year (2015-16)	0.00		0.00	0.0%	Met		
Budget Year (2016-17)	0.00		0.00	0.0%	Met		
1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)	0.00		0.00	0.0%	Met		
210 300041510 100 (02.12.1.)							
 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	l 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 it							
		b	foral				
1a. MET - Projected contributions have not changed by more than the	standard for the budget and	two subsequent	iiscai years.				
Explanation:							
(required if NOT met)							
1b. NOT MET - The projected transfers in to the general fund have cha	anged by more than the stan	dard for one or r	nore of the b	udget or subsequent two fi	scal years. Identify the amount(s)		
transferred, by fund, and whether transfers are ongoing or one-time	e in nature. If ongoing, expla	in the district's pl	an, with time	lines, for reducing or elimin	ating the transfers.		

Explanation:

(required if NOT met)

replacements are processed.

The District has set aside funds in the special reserve account for IT equipment replacement. Funds will be transferred from Fund 17 as equipment

2016-17 July 1 Budget General Fund School District Criteria and Standards Review

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1c.	MET - Projected transfers out	have not changed by more than the standard for the budget and two subsequent fiscal years.	
	Explanation: (required if NOT met)		
1d.	NO - There are no capital proj	ects 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 commitme	ents, multiyea	r debt agreements, and new progran	ns or contracts	that result in long-ter	m obligations.	
S6A. Identification of the Distric	t's Long-te	rm Commitments				
DATA ENTRY: Click the appropriate t	outton in item	1 and enter data in all columns of ite	m 2 for applical	ole long-term commit	tments; there are no extractions in this s	ection.
Does your district have long- (If No, skip item 2 and Section			Yes			
If Yes to item 1, list all new ar than pensions (OPEB); OPE	nd existing mi B is disclosed	ultiyear commitments and required at I in item S7A.	nnual debt serv	ice amounts. Do not	include long-term commitments for pos	temployment benefits other
Type of Commitment	# of Years Remaining	SA Funding Sources (Reven		Object Codes Used F Debt	For: Service (Expenditures)	Principal Balance as of July 1, 2016
Capital Leases						
Certificates of Participation	8	Fund 01, 8000-8090, 8600-8999		01, 7438 & 7439		6,250,000
General Obligation Bonds	39	Fund 51, 8290, 8570-8579, 8600-89	999	51, 7433 & 7434		1,095,783,451
Supp Early Retirement Program		4				
State School Building Loans						
Compensated Absences						
Other Long-term Commitments (do n	ot include OP	EB):				
	Ĭ					
	.]					1,102,033,451
TOTAL:						1,102,033,431
		Data - Vana	Dualan	4.1/4.44	1st Subsequent Year	2nd Subsequent Year
		Prior Year		et Year	(2017-18)	(2018-19)
		(2015-16)	•	6-17)	, ,	Annual Payment
		Annual Payment		Payment	Annual Payment	(P & I)
Type of Commitment (continued)		(P & I)	(P	& I)	(P & I)	(F & I)
Capital Leases						200 050
Certificates of Participation		933,157		923,731	923,300	926,359
General Obligation Bonds		70,284,504		84,847,167	84,135,255	70,603,407
Supp Early Retirement Program						
State School Building Loans						
Compensated Absences						
Other Long-term Commitments (conf	tinued):	4				
			···			
		-				

		1				
Total Annu	al Payments:	71,217,661		85,770,898	85,058,555	71,529,766
		ranged over prior year (2015 16)?	v	06	Voe	Yes

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TA 1	ENTRY: Enter an explanation	if Yes
•	Eletter. Eller all explanation	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Yes - Annual payments for k funded.	long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments wi
	Explanation: (required if Yes to increase in total annual payments)	The general fund will be covering the COPS payments. The GO Bonds are an obligation of the voters which the County Treasurer will collect from
	·	
. 1	dentification of Decrease	es to Funding Sources Used to Pay Long-term Commitments
Α	ENTRY: Click the appropriate	y Yes or No button in item 1; if Yes, an explanation is required in item 2.
	Will funding sources used to	o pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
		No No
	No - Funding sources will no	ot 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:	

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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.).

		arrang approach, comp		
S7A.	dentification of the District's Estimated Unfunded Liability for Post	employment Benefits Other tha	an Pensions (OPEB)	
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other applica	able items; there are no extractions in	n this section except the budget year dat	a on line 5b.
1.	Does your district provide postemptoyment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes		
2.	For the district's OPEB: a. Are they lifetime benefits?	Yes		
	,			
	b. Do benefits continue past age 65?	Yes		
	 c. Describe any other characteristics of the district's OPE8 program including their own benefits: 	eligibility criteria and amounts, if any	r, that retirees are required to contribute	toward
	The lifetime benefit ended in 2006 and retirees Since then, a new capped retiree benefit progra	who retired prior to 01/01/2007 were am has been implemented in the Dis	s grandfathered into the program and co strict.	ntinue to receive this benefit.
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?		Pay-as-you-go	
	Indicate any accumulated amounts earmarked for OPEB in a self-insuranc governmental fund	e or	Self-Insurance Fund	Governmental Fund 0
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	355,336, 355,338, Actuarial Jul 01, 2014	783.00	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
5.	OPEB Contributions a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement	(2016-17)	(2017-18)	(2018-19)
	Method b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	23,334,475.00	23,334,475.00	23,334,475,0D 18,583,699.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	18,543,999.00	18,543,999.00	18,543,999.00
	d. Number of retirees receiving OPEB benefits	2,236	2,236	2,236

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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 applica	able items; there are no extractions in t	this section.	
1.	Does your district operate any self-insurance programs such as workers' comemployee health and welfare, or property and liability? (Do not include OPEB covered in Section S7A) (If No, skip items 2-4)	pensation, which is		
2.	Describe each self-insurance program operated by the district, including deta actuarial), and date of the valuation:	ils for each such as level of risk retaine	ed, funding approach, basis for valuatio	n (district's estimate or
3.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs		0.00	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
4.	Self-Insurance Contributions	(2016-17)	(2017-18)	(2018-19)
	 Required contribution (funding) for self-insurance programs 	4,658,778.00	4,658,778.00	4,658,778.00
	 b. Amount contributed (funded) for self-insurance programs 	5,248,872.00	5,248,872.00	5,248,872.00

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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.

		nere 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)
	r of certificated (non-management) e-equivalent (FTE) positions	1,617.1		1,571.6	1,552.6	1,532
tific	ated (Non-management) Salary and B Are salary and benefit negotiations settl			Yes	,	
		nd the corresponding public disclosure do an filed with the COE, complete questions				
	lf Yes, ar have not	nd the corresponding public disclosure do been filed with the COE, complete ques	ocuments tions 2-5.			
	If No, ide	ntify the unsettled negotiations including	any prior year unsettl	ed negotiations	and then complete questions 6 and	7.
	ations Settled Per Government Code Section 3547.5	(a), date of public disclosure board meeti	ing:	eb, 10, 2016		
	Per Government Code Section 3547.56 by the district superintendent and chief If Yes, de		ion:	Yes Jan. 27, 2016		
•	Per Government Code Section 3547.5 to meet the costs of the agreement? If Yes, de	(c), was a budget revision adopted ate of budget revision board adoption:		No		
	Period covered by the agreement:	Begin Date:		End D	ate:]
	Salary settlement:		Budget Year (2016-17)		1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Is the cost of salary settlement included projections (MYPs)?	d in the budget and multiyear				
	Total cos	One Year Agreement st of salary settlement				
	% chang	e in salary schedule from prior year or				
	Total cos	Multiyear Agreement st of salary settlement				
		ge in salary schedule from prior year ter text, such as "Reopener")				
	Identify t	he source of funding that will be used to	support multivear sala	ırv commitmen	ts:	

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	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
7. Amount included for any tentative salary schedule increases			<u> </u>
	·		
ertificated (Non-management) Health and Welfare (H&W) Benefits	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?	Yes	Yes	Yes
2. Total cost of H&W benefits	17,564,623	17,564,623	17,564,620
Percent of H&W cost paid by employer	Capped	Capped	Capped
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%
ertificated (Non-management) Prior Year Settlements			
re any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:			
	· · · · · · · · · · · · · · · · · · ·		
ertificated (Non-management) Step and Column Adjustments	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
A section of the control of the control of the control of the Cont		V	
	Yes	Yes	Van
Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments.		1 574 738	Yes 1 590 486
Cost of step & column adjustments Percent change in step & column over prior year	1.0%	1,574,738 1,0%	Yes 1,590,486 1.0%
2. Cost of step & column adjustments	-	1.0%	1,590,488 1.0%
Cost of step & column adjustments Percent change in step & column over prior year	1.0% Budget Year (2016-17)		1,590,486
Cost of step & column adjustments Percent change in step & column over prior year ertificated (Non-management) Attrition (layoffs and retirements)	Budget Year (2016-17)	1.0% 1st Subsequent Year (2017-18)	1,590,486 1.0% 2nd Subsequent Year (2018-19)
Cost of step & column adjustments Percent change in step & column over prior year	Budget Year	1.0% 1st Subsequent Year	1,590,486 1,0% 2nd Subsequent Year
Cost of step & column adjustments Percent change in step & column over prior year certificated (Non-management) Attrition (layoffs and retirements)	Budget Year (2016-17) Yes	1.0% 1st Subsequent Year (2017-18) No	1,590,486 1.0% 2nd Subsequent Year (2018-19)
Cost of step & column adjustments Percent change in step & column over prior year 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)	1.0% 1st Subsequent Year (2017-18)	1,590,486 1.0% 2nd Subsequent Year (2018-19) No
2. Cost of step & column adjustments 3. Percent change in step & column over prior year ertificated (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? ertificated (Non-management) - Other	Budget Year (2016-17) Yes Yes	1.0% 1st Subsequent Year (2017-18) No Yes	1,590,486 1.0% 2nd Subsequent Year (2018-19) No
2. Cost of step & column adjustments 3. Percent change in step & column over prior year Sertificated (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? Sertificated (Non-management) - Other ist other significant contract changes and the cost impact of each change (i.e., of the cost impact of each change (i.e., of the cost impact of each change).	Budget Year (2016-17) Yes Yes	1.0% 1st Subsequent Year (2017-18) No Yes Disence, bonuses, etc.):	1,590,486 1.0% 2nd Subsequent Year (2018-19) No
2. Cost of step & column adjustments 3. Percent change in step & column over prior year ertificated (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? ertificated (Non-management) - Other ist other significant contract changes and the cost impact of each change (i.e., columns).	Budget Year (2016-17) Yes Yes Ves Ves Ves Ves Ves Ves	1.0% 1st Subsequent Year (2017-18) No Yes Disence, bonuses, etc.):	1,590,486 1.0% 2nd Subsequent Year (2018-19) No
2. Cost of step & column adjustments 3. Percent change in step & column over prior year Sertificated (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? Sertificated (Non-management) - Other ist other significant contract changes and the cost impact of each change (i.e., of the cost impact of each change (i.e., of the cost impact of each change).	Budget Year (2016-17) Yes Yes Ves Ves Ves Ves Ves Ves	1.0% 1st Subsequent Year (2017-18) No Yes Disence, bonuses, etc.):	1,590,486 1.0% 2nd Subsequent Year (2018-19) No
2. Cost of step & column adjustments 3. Percent change in step & column over prior year Certificated (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? Certificated (Non-management) - Other jet other significant contract changes and the cost impact of each change (i.e., of layoffs).	Budget Year (2016-17) Yes Yes Ves Ves Ves Ves Ves Ves	1.0% 1st Subsequent Year (2017-18) No Yes Disence, bonuses, etc.):	1,590,486 1.0% 2nd Subsequent Year (2018-19) No

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S8B. C	Cost Analysis of District's Labor	Agreements - Classified (Non-man	agement) Employ	rees	<u> </u>	
DATA E	ENTRY: Enter all applicable data items	; there are no extractions in this section.				
		Prior Year (2nd Interim) (2015-16)	Budget Ye (2016-1		1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Numbe FTE po	er of classified (non-management) esitions	1,316.4		1,110.6	1,110.6	1,110.6
Classif 1.	If Yes, and the corresponding public disclosure have been filed with the COE, complete quest			Yes		
		and the corresponding public disctosure not been filed with the COE, complete qu				
		dentify the unsettled negotiations includin			ons and then complete questions 6 and	7.
Negotia 2a.	ations <u>Settled</u> Per Government Code Section 3547 board meeting:	.5(a), date of public disclosure		Sept. 2, 201	5	
2 b.	Per Government Code Section 3547 by the district superintendent and chi If Yes,		cation:	Yes Aug 08, 201	5	
3.	to meet the costs of the agreement?	.5(c), was a budget revision adopted date of budget revision board adoption:		No		
4.	Period covered by the agreement:	Begin Date;		End	I Date:]
5.	Salary settlement:		Budget Y (2016-1		1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Is the cost of salary settlement include projections (MYPs)?	ded in the budget and multiyear				
	Total o	One Year Agreement cost of salary settlement				
		nge in salary schedule from prior year or Multiyear Agreement cost of salary settlement				
		inge in salary schedule from prior year enter text, such as "Reopener")				
	Identif	y the source of funding that will be used	to support multiyear	salary commitm	ents:	
Negoti	ations Not Settled					
6.	Cost of a one percent increase in sa	lary and statutory benefits	Budget Y		1st Subsequent Year	2nd Subsequent Year
7.	Amount included for any tentative sa	alary schedule increases	(2016-1	7)	(2017-18)	(2018-19)

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Budget Year

1st Subsequent Year

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2nd Subsequent Year

1. A	d (Non-management) Health and Welfare (H&W) Benefits	(2016-17)	(2017-18)	(2018-19)
1. A	to a select (1914) be seen to a be a be a beauty of the best of th			
	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
	Total cost of H&W benefits	7,290,727	7,290,727	7,290,727
	Percent of H&W cost paid by employer	80/20	80/20	80/20
4. P	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%
Classifie	d (Non-management) Prior Year Settlements			
Are any n	ew costs from prior year settlements included in the budget?	No		
	f Yes, amount of new costs included in the budget and MYPs f Yes, explain the nature of the new costs:		and the state of t	
	2016-17 raises are settled.			
Nassifio	d (Non-management) Step and Column Adjustments	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
-idaşıile:	a fuon-manadamenti otah ana cosmun valasunana	[2010-17]	(2011-10)	(2010-10)
1. A	Are step & column adjustments included in the budget and MYPs?	Yes	Yes .	Yes
	Cost of step & column adjustments		698,028	705,008
	Percent change in step & column over prior year		1.0%	1,0%
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) Attrition (layoffs and retirements)		(2016-17)	(2017-18)	(2018-19)
D14001110	a (toll management) , talliant (myone and technicis)		(=5:::5)	(447,4417)
1. A	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2. A	Are additional H&W benefits for those laid-off or retired employees ncluded in the budget and MYPs?	Yes	Yes	Yes

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S8C. Cost Analysis of Distric	t's Labor Agre	ements - Management/Superv	isor/Confidential Employees		
DATA ENTRY: Enter all applicable	e data items; ther	e 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		168.4	152.9	152.9	152.9
Management/Supervisor/Confid					
Salary and Benefit Negotiations					
Are salary and benefit negotiations settled for the budget year? If Yes, complete question 2.		Yes			
	ir Yes, comp	plete question 2,			
	If No, identif	y the unsettled negotiations including	g any prior year unsettled negotiatio	ons and then complete questions 3 and	4.
	lf n/a, skip tl	ne remainder of Section S8C.			
Negotiations Settled 2. Salary settlement:			Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
is the cost of salary settle	ment included in	the budget and multiyear	(2010-17)	(2017-10)	(2010-13)
projections (MYPs)?	illoni illoladea ill	and badget and manyour	Yes	Yes	Yes
	Total cost of	f salary settlement	1,009,585	1,009,585	O
		n salary schedule from prior year ext, such as "Reopener")	4.0%	0.0%	0.0%
	. ,	· · · · ·		3417.77	
Negotiations Not Settled					
 Cost of a one percent inc 	rease in salary a	nd statutory benefits			
			Budget Year	1st Subsequent Year	2nd Subsequent Year
4 4	II-B		(2016-17)	(2017-18)	(2018-19)
Amount included for any	tentative salary s	chequie increases [
Management/Supervisor/Confld			Budget Year	1st Subsequent Year	2nd Subsequent Year
Health and Welfare (H&W) Bene	etits	Г	(2016-17)	(2017-18)	(2018-19)
1. Are costs of H&W benefit	t changes include	d in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefi	2. Total cost of H&W benefits		1,908,478	1,908,478	1,908,478
 Percent of H&W cost paid 			80/20	80/20	80/20
Percent projected change	e in H&VV cost ov	er prior year	0.0%	0.0%	0.0%
Management/Supervisor/Confid Step and Column Adjustments	lential		Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
otep and Column Adjustments			(2010-17)	(2017-10)	(2010-13)
			Yes	Yes	Yes
Cost of step and column adjustments Percent change in step & column over prior year		or vear		241,679 1.0%	244,096 1.0%
				115-75	<u>, , , , , , , , , , , , , , , , , , , </u>
Managamant/Punantinas/Panes	lantial		Budget Vene	1et Cubenquent Vans	2nd Subsequent Voor
Management/Supervisor/Confid Other Benefits (mileage, bonus			Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	,	Γ	,=/	,,	V 1-1
1 Are costs of other benefit	s included in the	budget and MYPs?	Yes	Yes	Yes

2. Total cost of other benefits

Percent change in cost of other benefits over prior year

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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?

Yes

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

Jun 29, 2016

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?

Yes

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IANDITIONAL	FISCAL	INDICA	TORS

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? Nο Is the system of personnel position control independent from the payroll system? Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the Yes enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) Are new charter schools operating in district boundaries that impact the district's A4. Yes enrollment, either in the prior fiscal year or budget year? 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 Yes are expected to exceed the projected state funded cost-of-living adjustment? Does the district provide uncapped (100% employer paid) health benefits for current or Yes retired employees? A7. Is the district's financial system independent of the county office system? Yes 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) No Have there been personnel changes in the superintendent or chief business No official positions within the last 12 months? When providing comments for additional fiscal indicators, please include the item number applicable to each comment. A-6: Active employees are capped and a leagacy program for retirees is uncapped, however a capped retiree benefit program was implemented in 2010. Comments: A-9: Superintendent has announce his retirement effective June 30, 2016. (optional)

End of School District Budget Criteria and Standards Review