

ANNUAL BUDGET REPORT:
July 1, 2016 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: LUSD Administration Bldg-Buss Conf Rm
Date: June 06, 2016

Place: LUSD Administration Bldg-MP Rm
Date: June 09, 2016
Time: 06:00 PM

Adoption Date: June 23, 2016

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

Contact person for additional information on the budget reports:

Name: Sherrie Egeskog

Telephone: 619-390-2604

Title: Director of Finance

E-mail: segeskog@lsusd.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.

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
				X
				X
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:	X	
			Jun 23, 2016	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
Information is available through the San Diego County Office of Education/Joint Powers of Authority

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

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

Date of Meeting: Jun 23, 2016

For additional information on this certification, please contact:

Name: Sherrie Egeskog
Title: Director of Finance
Telephone: 619-390-2604
E-mail: segeskog@lsusd.net

**2016-2017 ADOPTED BUDGET
GENERAL FUND - UNRESTRICTED AND RESTRICTED
INCOME**

INCOME BY SOURCE LCFF SOURCES	2015-16 Estimated Actuals			2016-17 Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
State Aid	24,166,952	-	24,166,952	26,395,528	-	26,395,528
Education Protection Account State Aid	6,421,636	-	6,421,636	6,187,177	-	-
State Aid - Prior Years Adjustment	51,584	-	51,584	-	-	-
Property Taxes	8,567,322	-	8,567,322	8,567,322	-	8,567,322
Special Education-Property Tax Transfer	-	252,359	252,359	-	240,163	240,163
Charter School In Lieu Taxes	(1,583,796)	-	(1,583,796)	(1,583,796)	-	(1,583,796)
Subtotal	37,623,698	252,359	37,876,057	39,566,231	240,163	39,806,394
FEDERAL INCOME	167,530	-	167,530	160,850	-	160,850
Impact Aid	-	921,137	921,137	-	743,541	743,541
Titles I, II, III, V	-	1,032,680	1,032,680	-	1,032,680	1,032,680
SPED IDEA (PL98-377)	-	256,470	256,470	-	243,696	243,696
SPED IDEA (PL 94-143)	-	1,268,821	1,268,821	-	493,416	493,416
Other Federal Revenue	-	3,479,108	3,479,108	160,850	2,513,333	2,674,183
Subtotal	167,530	728,698	728,698	160,850	728,698	728,698
OTHER INCOME	134,518	-	134,518	136,909	-	136,909
Special Education-Infant	2,505,234	-	2,505,234	1,158,830	-	1,158,830
Mandated Block Grant	699,544	214,502	914,046	714,976	209,386	924,362
One Time Mandate	-	-	-	-	735,000	735,000
Lottery Income	66,538	1,918,595	1,985,133	53,360	2,081,641	2,135,001
California Clean Energy Jobs Act	-	-	-	-	-	-
Other State Revenue	3,405,834	2,861,795	6,267,629	2,064,075	3,754,725	5,818,800
Subtotal	3,405,834	2,861,795	6,267,629	2,064,075	3,754,725	5,818,800
LOCAL INCOME	-	169,340	169,340	-	160,276	160,276
Community Redevelopment (USDRIIP)	-	526,424	526,424	-	526,424	526,424
ASES Grant	27,202	-	27,202	26,856	-	26,856
Interest	30,000	-	30,000	33,931	-	33,931
Transportation Fees	759,412	-	759,412	778,398	-	778,398
Interagency Services (from Charters)	-	2,676,126	2,676,126	-	2,617,099	2,617,099
Special Education SELPA Transfers	499,719	346,570	846,289	303,940	186,760	490,700
Other Local (Donations, other misc.)	1,316,333	3,718,460	5,034,793	1,143,125	3,490,559	4,633,684
Subtotal	42,513,395	10,311,722	52,825,117	42,934,281	9,998,780	52,933,061
TOTAL INCOME	2,305,749	1,509,105	3,814,854	7,758,556	1,245,127	9,003,683
BEGINNING BALANCE	44,819,144	11,820,827	56,639,971	50,692,837	11,243,907	61,936,744
TOTAL INCOME AND BEGINNING BALANCE						

EXPENDITURES

OBJECT CATEGORIES	2015-16 Estimated Actuals			2016-17 Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CERTIFICATED SALARIES						
Teacher's Salaries	15,652,502	3,889,550	19,542,052	15,181,895	3,922,310	19,104,205
Certificated Pupil Support Salaries	1,071,512	94,890	1,166,402	961,244	110,474	1,071,718
Certificated Supervisors' and Administrators' Salaries	1,927,675	-	1,927,675	1,944,212	73,211	2,017,423
Subtotal	18,651,689	3,984,440	22,636,129	18,087,351	4,105,995	22,193,346
CLASSIFIED SALARIES						
Instructional Aides' Salaries	53,844	1,669,111	1,722,955	44,949	1,729,920	1,774,869
Classified Support Salaries	1,685,370	693,698	2,379,068	1,696,455	731,644	2,428,099
Classified Supervisors' and Administrators' Salaries	750,352	82,580	832,932	714,098	75,073	789,171
Clerical and Office Staff Salaries	1,616,986	85,709	1,702,695	1,667,700	87,203	1,754,903
Other Classified Salaries	437,072	325,104	762,176	524,514	280,922	805,436
Subtotal	4,543,624	2,856,202	7,399,826	4,647,716	2,904,762	7,552,478
EMPLOYEE BENEFITS						
Benefits	8,519,696	4,381,921	12,901,617	9,215,430	5,339,722	14,555,152
Subtotal	8,519,696	4,381,921	12,901,617	9,215,430	5,339,722	14,555,152
BOOKS AND SUPPLIES						
Textbooks	266,000	395,000	661,000	150,000	150,000	300,000
Other Books	4,069	30,750	34,819	-	40,000	40,000
Instructional Materials and Supplies	750,140	880,275	1,630,415	738,208	503,599	1,241,807
Noncapitalized Equipment	97,566	85,650	183,216	55,910	32,769	88,679
Subtotal	1,117,775	1,391,675	2,509,450	944,118	726,368	1,670,486
SERVICES AND OTHER						
Subagreements for Services	-	343,755	343,755	-	438,187	438,187
Travel and Conferences	184,276	67,459	251,735	166,315	160,984	327,299
Dues and Memberships	42,530	540	43,070	44,916	900	45,816
Insurance	213,330	-	213,330	254,783	-	254,783
Operation and Housekeeping	1,391,286	10,240	1,401,526	1,481,118	10,547	1,491,665
Rentals, Leases and Repairs	163,626	371,104	534,730	381,272	75,700	456,972
Transfers of Direct Costs	(676,385)	676,385	-	(676,385)	676,385	-
Transfers of Direct Costs - Interfund	(181,934)	15,000	(166,934)	(179,023)	15,000	(164,023)
Professional/Consulting Services	1,120,975	1,261,387	2,382,362	1,471,609	1,905,816	3,377,425
Communications	137,713	7,888	145,601	164,261	8,300	172,561
Subtotal	2,395,417	2,753,758	5,149,175	3,108,866	3,291,819	6,400,685

EXPENDITURES Continued

	2015-16 Estimated Actuals			2016-17 Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CAPITAL OUTLAY						
Buildings and Improvements of Buildings	81,522	-	81,522	-	-	-
Equipment	10,000	833,939	843,939	360,000	-	360,000
Subtotal	91,522	833,939	925,461	360,000	-	360,000
OTHER OUTGO						
Other Debt Service - Principal	40,282	-	40,282	54,436	-	54,436
Transfers of Indirect Costs	(613,211)	613,211	-	(809,859)	809,859	-
Transfers of Indirect Costs - Interfund	(117,430)	-	(117,430)	(118,554)	-	(118,554)
Subtotal	(690,359)	613,211	(77,148)	(873,977)	809,859	(64,118)
TOTAL EXPENDITURES	34,629,364	16,815,146	51,444,510	35,489,504	17,178,525	52,668,029
OTHER	3,808,222	-	3,808,222	-	-	-
FINANCING	(6,239,446)	6,239,446	-	(6,571,643)	6,571,643	-
SOURCES	(2,431,224)	6,239,446	3,808,222	(6,571,643)	6,571,643	-
ENDING BALANCE	7,758,556	1,245,127	9,003,683	8,631,690	637,025	9,268,715
FUND BALANCE	38,500	-	38,500	38,500	-	38,500
RESERVES	-	1,245,127	1,245,127	-	637,025	637,025
Unassigned/Unappropriated Amount	6,176,721	-	6,176,721	7,013,150	-	7,013,150
3% of Total Expenditures Requirement	-	-	-	-	-	-
Designated for Economic Uncertainties	1,543,335	-	1,543,335	1,580,041	-	1,580,041

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	37,623,698.00	252,359.00	37,876,057.00	39,566,231.00	240,163.00	39,806,394.00	5.1%
2) Federal Revenue		8100-8299	167,530.00	3,479,108.00	3,646,638.00	160,850.00	2,513,333.00	2,674,183.00	-26.7%
3) Other State Revenue		8300-8599	3,405,834.00	2,861,795.00	6,267,629.00	2,064,075.00	3,754,725.00	5,818,800.00	-7.2%
4) Other Local Revenue		8600-8799	1,316,333.00	3,718,460.00	5,034,793.00	1,143,125.00	3,490,559.00	4,633,684.00	-8.0%
5) TOTAL, REVENUES			42,513,395.00	10,311,722.00	52,825,117.00	42,934,281.00	9,998,780.00	52,933,061.00	0.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	18,651,689.00	3,984,440.00	22,636,129.00	18,087,351.00	4,105,995.00	22,193,346.00	-2.0%
2) Classified Salaries		2000-2999	4,543,624.00	2,856,202.00	7,399,826.00	4,647,716.00	2,904,762.00	7,552,478.00	2.1%
3) Employee Benefits		3000-3999	8,519,696.00	4,381,921.00	12,901,617.00	9,215,430.00	5,339,722.00	14,555,152.00	12.8%
4) Books and Supplies		4000-4999	1,117,775.00	1,391,675.32	2,509,450.32	944,118.00	726,368.00	1,670,486.00	-33.4%
5) Services and Other Operating Expenditures		5000-5999	2,395,417.00	2,753,758.00	5,149,175.00	3,108,866.00	3,291,819.00	6,400,685.00	24.3%
6) Capital Outlay		6000-6999	91,522.00	833,939.00	925,461.00	360,000.00	0.00	360,000.00	-61.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	40,282.00	0.00	40,282.00	54,436.00	0.00	54,436.00	35.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(730,641.00)	613,211.00	(117,430.00)	(928,413.00)	809,859.00	(118,554.00)	1.0%
9) TOTAL, EXPENDITURES			34,629,364.00	16,815,146.32	51,444,510.32	35,489,504.00	17,178,525.00	52,668,029.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			7,884,031.00	(6,503,424.32)	1,380,606.68	7,444,777.00	(7,179,745.00)	265,032.00	-80.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	3,808,222.49	0.00	3,808,222.49	0.00	0.00	0.00	-100.0%
a) Transfers In									
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,239,446.00)	6,239,446.00	0.00	(6,571,643.00)	6,571,643.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,431,223.51)	6,239,446.00	3,808,222.49	(6,571,643.00)	6,571,643.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,452,807.49	(263,978.32)	5,188,829.17	873,134.00	(608,102.00)	265,032.00	-94.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,305,748.89	1,509,105.37	3,814,854.26	7,758,556.38	1,245,127.05	9,003,683.43	136.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,305,748.89	1,509,105.37	3,814,854.26	7,758,556.38	1,245,127.05	9,003,683.43	136.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,305,748.89	1,509,105.37	3,814,854.26	7,758,556.38	1,245,127.05	9,003,683.43	136.0%
2) Ending Balance, June 30 (E + F1e)			7,758,556.38	1,245,127.05	9,003,683.43	8,631,690.38	637,025.05	9,268,715.43	2.9%
Components of Ending Fund Balance									
a) Nonspendable			38,500.00	0.00	38,500.00	38,500.00	0.00	38,500.00	0.0%
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,245,127.05	1,245,127.05	0.00	637,025.05	637,025.05	-48.8%
c) Committed			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated			1,543,336.00	0.00	1,543,336.00	1,580,041.00	0.00	1,580,041.00	2.4%
Reserve for Economic Uncertainties		9789	6,176,720.38	0.00	6,176,720.38	7,013,149.38	0.00	7,013,149.38	13.5%
Unassigned/Unappropriated Amount		9790							

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description (G9 + H2) - (I6 + J2)	Resource Codes		Object Codes		2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)					
	0.00	0.00	0.00	0.00	0.00	0.00					

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	24,166,952.00	0.00	24,166,952.00	26,395,528.00	0.00	26,395,528.00	9.2%
Education Protection Account State Aid - Current Year		8012	6,421,636.00	0.00	6,421,636.00	6,187,177.00	0.00	6,187,177.00	-3.7%
State Aid - Prior Years		8019	51,584.00	0.00	51,584.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	63,275.00	0.00	63,275.00	63,275.00	0.00	63,275.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	7,920,741.00	0.00	7,920,741.00	7,920,741.00	0.00	7,920,741.00	0.0%
Unsecured Roll Taxes		8042	254,906.00	0.00	254,906.00	254,906.00	0.00	254,906.00	0.0%
Prior Years' Taxes		8043	(4,317.00)	0.00	(4,317.00)	(4,317.00)	0.00	(4,317.00)	0.0%
Supplemental Taxes		8044	455,831.00	0.00	455,831.00	455,831.00	0.00	455,831.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(311,764.00)	0.00	(311,764.00)	(311,764.00)	0.00	(311,764.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	188,650.00	0.00	188,650.00	188,650.00	0.00	188,650.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			39,207,494.00	0.00	39,207,494.00	41,150,027.00	0.00	41,150,027.00	5.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,583,796.00)	0.00	(1,583,796.00)	(1,583,796.00)	0.00	(1,583,796.00)	0.0%
Property Taxes Transfers		8097	0.00	252,359.00	252,359.00	0.00	240,163.00	240,163.00	-4.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_LCFF SOURCES			37,623,698.00	252,359.00	37,876,057.00	39,566,231.00	240,163.00	39,806,394.00	5.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	167,530.00	0.00	167,530.00	160,850.00	0.00	160,850.00	-4.0%
Special Education Entitlement		8181	0.00	1,032,680.00	1,032,680.00	0.00	1,032,680.00	1,032,680.00	0.0%
Special Education Discretionary Grants		8182	0.00	256,470.00	256,470.00	0.00	243,696.00	243,696.00	-5.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		738,217.00	738,217.00		561,669.00	561,669.00	-23.9%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		147,713.00	147,713.00		147,713.00	147,713.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290		3,927.00	3,927.00		2,879.00	2,879.00	-26.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		31,280.00	31,280.00		31,280.00	31,280.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290		621,592.00	621,592.00		363,000.00	363,000.00	-41.6%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	647,229.00	647,229.00	0.00	130,416.00	130,416.00	-79.9%
TOTAL, FEDERAL REVENUE			167,530.00	3,479,108.00	3,646,638.00	160,850.00	2,513,333.00	2,674,183.00	-26.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	728,698.00	728,698.00	0.00	728,698.00	728,698.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,639,752.00	0.00	2,639,752.00	1,295,739.00	0.00	1,295,739.00	-50.9%
Lottery - Unrestricted and Instructional Materials		8560	699,544.00	214,502.00	914,046.00	714,976.00	209,386.00	924,362.00	1.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	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	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
California Clean Energy Jobs Act	6230	8590		0.00	0.00			735,000.00	735,000.00	New
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00			0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00			0.00	0.00	0.0%
All Other State Revenue	All Other	8590	66,538.00	1,918,595.00	1,985,133.00	53,360.00	2,081,641.00	2,135,001.00	2,135,001.00	7.5%
TOTAL, OTHER STATE REVENUE			3,405,834.00	2,861,795.00	6,267,629.00	2,064,075.00	3,754,725.00	5,818,800.00	5,818,800.00	-7.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	169,340.00	169,340.00	0.00	160,276.00	160,276.00	-5.4%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	17,868.00	0.00	17,868.00	16,000.00	0.00	16,000.00	-10.5%
Interest		8660	27,202.00	0.00	27,202.00	26,856.00	0.00	26,856.00	-1.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	30,000.00	0.00	30,000.00	33,931.00	0.00	33,931.00	13.1%
Interagency Services		8677	759,412.00	526,424.00	1,285,836.00	778,398.00	526,424.00	1,304,822.00	1.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	481,851.00	346,570.00	828,421.00	287,940.00	186,760.00	474,700.00	-42.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,676,126.00	2,676,126.00		2,617,099.00	2,617,099.00	-2.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,316,333.00	3,718,460.00	5,034,793.00	1,143,125.00	3,490,559.00	4,633,684.00	-8.0%
TOTAL, REVENUES			42,513,395.00	10,311,722.00	52,825,117.00	42,934,281.00	9,998,780.00	52,933,061.00	0.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	15,652,502.00	3,889,550.00	19,542,052.00	15,181,895.00	3,922,310.00	19,104,205.00	-2.2%
Certificated Pupil Support Salaries		1200	1,071,512.00	94,890.00	1,166,402.00	961,244.00	110,474.00	1,071,718.00	-8.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,927,675.00	0.00	1,927,675.00	1,944,212.00	73,211.00	2,017,423.00	4.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			18,651,689.00	3,984,440.00	22,636,129.00	18,087,351.00	4,105,995.00	22,193,346.00	-2.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	53,844.00	1,669,111.00	1,722,955.00	44,949.00	1,729,920.00	1,774,869.00	3.0%
Classified Support Salaries		2200	1,685,370.00	693,698.00	2,379,068.00	1,696,455.00	731,644.00	2,428,099.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	750,352.00	82,580.00	832,932.00	714,098.00	75,073.00	789,171.00	-5.3%
Clerical, Technical and Office Salaries		2400	1,616,986.00	85,709.00	1,702,695.00	1,667,700.00	87,203.00	1,754,903.00	3.1%
Other Classified Salaries		2900	437,072.00	325,104.00	762,176.00	524,514.00	280,922.00	805,436.00	5.7%
TOTAL, CLASSIFIED SALARIES			4,543,624.00	2,856,202.00	7,399,826.00	4,647,716.00	2,904,762.00	7,552,478.00	2.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,971,365.00	1,790,454.00	3,761,819.00	2,210,850.00	2,391,202.00	4,602,052.00	22.3%
PERS		3201-3202	484,592.00	300,770.00	785,362.00	564,906.00	357,413.00	922,319.00	17.4%
OASDI/Medicare/Alternative		3301-3302	626,582.00	279,232.00	905,814.00	649,210.00	289,685.00	938,895.00	3.7%
Health and Welfare Benefits		3401-3402	4,689,141.00	1,754,702.00	6,443,843.00	5,105,167.00	2,074,609.00	7,179,776.00	11.4%
Unemployment Insurance		3501-3502	25,447.00	3,455.00	28,902.00	15,003.00	9,299.00	24,302.00	-15.9%
Workers' Compensation		3601-3602	432,618.00	127,609.00	560,227.00	366,001.00	113,376.00	479,377.00	-14.4%
OPEB, Allocated		3701-3702	162,376.00	43,831.00	206,207.00	145,048.00	46,129.00	191,177.00	-7.3%
OPEB, Active Employees		3751-3752	127,575.00	81,868.00	209,443.00	159,245.00	58,009.00	217,254.00	3.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,519,696.00	4,381,921.00	12,901,617.00	9,215,430.00	5,339,722.00	14,555,152.00	12.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	266,000.00	395,000.00	661,000.00	150,000.00	150,000.00	300,000.00	-54.6%
Books and Other Reference Materials		4200	4,069.00	30,750.00	34,819.00	0.00	40,000.00	40,000.00	14.9%
Materials and Supplies		4300	750,140.00	880,275.32	1,630,415.32	738,208.00	503,599.00	1,241,807.00	-23.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	97,566.00	85,650.00	183,216.00	55,910.00	32,769.00	88,679.00	-51.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,117,775.00	1,391,675.32	2,509,450.32	944,118.00	726,368.00	1,670,486.00	-33.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	343,755.00	343,755.00	0.00	438,187.00	438,187.00	27.5%
Travel and Conferences		5200	184,276.00	67,459.00	251,735.00	166,315.00	160,984.00	327,299.00	30.0%
Dues and Memberships		5300	42,530.00	540.00	43,070.00	44,916.00	900.00	45,816.00	6.4%
Insurance		5400 - 5450	213,330.00	0.00	213,330.00	254,783.00	0.00	254,783.00	19.4%
Operations and Housekeeping Services		5500	1,391,286.00	10,240.00	1,401,526.00	1,481,118.00	10,547.00	1,491,665.00	6.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	163,626.00	371,104.00	534,730.00	381,272.00	75,700.00	456,972.00	-14.5%
Transfers of Direct Costs		5710	(676,385.00)	676,385.00	0.00	(676,385.00)	676,385.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(181,934.00)	15,000.00	(166,934.00)	(179,023.00)	15,000.00	(164,023.00)	-1.7%
Professional/Consulting Services and Operating Expenditures		5800	1,120,975.00	1,261,387.00	2,382,362.00	1,471,609.00	1,905,816.00	3,377,425.00	41.8%
Communications		5900	137,713.00	7,888.00	145,601.00	164,261.00	8,300.00	172,561.00	18.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,395,417.00	2,753,758.00	5,149,175.00	3,108,866.00	3,291,819.00	6,400,685.00	24.3%