

**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	

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		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)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?	X	
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:		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

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
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)
<b>Subtotal</b>	<b>37,623,698</b>	<b>252,359</b>	<b>37,876,057</b>	<b>39,566,231</b>	<b>240,163</b>	<b>39,806,394</b>
<b>FEDERAL INCOME</b>	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
<b>Subtotal</b>	<b>167,530</b>	<b>728,698</b>	<b>728,698</b>	<b>136,909</b>	<b>728,698</b>	<b>728,698</b>
<b>OTHER INCOME</b>	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
<b>Subtotal</b>	<b>3,405,834</b>	<b>2,861,795</b>	<b>6,267,629</b>	<b>2,064,075</b>	<b>3,754,725</b>	<b>5,818,800</b>
<b>LOCAL INCOME</b>	-	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
<b>Subtotal</b>	<b>42,513,395</b>	<b>10,311,722</b>	<b>52,825,117</b>	<b>42,934,281</b>	<b>9,998,780</b>	<b>52,933,061</b>
<b>TOTAL INCOME</b>	<b>2,305,749</b>	<b>1,509,105</b>	<b>3,814,854</b>	<b>7,758,556</b>	<b>1,245,127</b>	<b>9,003,683</b>
<b>BEGINNING BALANCE</b>	<b>44,819,144</b>	<b>11,820,827</b>	<b>56,639,971</b>	<b>50,692,837</b>	<b>11,243,907</b>	<b>61,936,744</b>
<b>TOTAL INCOME AND BEGINNING BALANCE</b>						

## EXPENDITURES

OBJECT CATEGORIES	2015-16 Estimated Actuals			2016-17 Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>CERTIFICATED SALARIES</b>						
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
<b>Subtotal</b>	<b>18,651,689</b>	<b>3,984,440</b>	<b>22,636,129</b>	<b>18,087,351</b>	<b>4,105,995</b>	<b>22,193,346</b>
<b>CLASSIFIED SALARIES</b>						
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
<b>Subtotal</b>	<b>4,543,624</b>	<b>2,856,202</b>	<b>7,399,826</b>	<b>4,647,716</b>	<b>2,904,762</b>	<b>7,552,478</b>
<b>EMPLOYEE BENEFITS</b>						
Benefits	8,519,696	4,381,921	12,901,617	9,215,430	5,339,722	14,555,152
<b>Subtotal</b>	<b>8,519,696</b>	<b>4,381,921</b>	<b>12,901,617</b>	<b>9,215,430</b>	<b>5,339,722</b>	<b>14,555,152</b>
<b>BOOKS AND SUPPLIES</b>						
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
<b>Subtotal</b>	<b>1,117,775</b>	<b>1,391,675</b>	<b>2,509,450</b>	<b>944,118</b>	<b>726,368</b>	<b>1,670,486</b>
<b>SERVICES AND OTHER</b>						
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
<b>Subtotal</b>	<b>2,395,417</b>	<b>2,753,758</b>	<b>5,149,175</b>	<b>3,108,866</b>	<b>3,291,819</b>	<b>6,400,685</b>

**EXPENDITURES Continued**

	2015-16 Estimated Actuals			2016-17 Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>CAPITAL OUTLAY</b>						
Buildings and Improvements of Buildings	81,522	-	81,522	-	-	-
Equipment	10,000	833,939	843,939	360,000	-	360,000
<b>Subtotal</b>	<b>91,522</b>	<b>833,939</b>	<b>925,461</b>	<b>360,000</b>	<b>-</b>	<b>360,000</b>
<b>OTHER OUTGO</b>						
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)
<b>Subtotal</b>	<b>(690,359)</b>	<b>613,211</b>	<b>(77,148)</b>	<b>(873,977)</b>	<b>809,859</b>	<b>(64,118)</b>
<b>TOTAL EXPENDITURES</b>	<b>34,629,364</b>	<b>16,815,146</b>	<b>51,444,510</b>	<b>35,489,504</b>	<b>17,178,525</b>	<b>52,668,029</b>
<b>OTHER</b>	3,808,222	-	3,808,222	-	-	-
<b>FINANCING</b>	(6,239,446)	6,239,446	-	(6,571,643)	6,571,643	-
<b>SOURCES</b>	<b>(2,431,224)</b>	<b>6,239,446</b>	<b>3,808,222</b>	<b>(6,571,643)</b>	<b>6,571,643</b>	<b>-</b>
<b>ENDING BALANCE</b>	<b>7,758,556</b>	<b>1,245,127</b>	<b>9,003,683</b>	<b>8,631,690</b>	<b>637,025</b>	<b>9,268,715</b>
<b>FUND BALANCE</b>	38,500	-	38,500	38,500	-	38,500
<b>RESERVES</b>	-	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)	
<b>A. REVENUES</b>									
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>B. EXPENDITURES</b>									
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			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%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,452,807.49	(263,978.32)	5,188,829.17	873,134.00	(608,102.00)	265,032.00	-94.9%
<b>F. FUND BALANCE, RESERVES</b>									
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		9711	38,500.00	0.00	38,500.00	38,500.00	0.00	38,500.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	1,245,127.05	1,245,127.05	0.00	637,025.05	637,025.05	-48.8%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
e) Unassigned/unappropriated		9789	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									
Unassigned/Unappropriated Amount		9790	6,176,720.38	0.00	6,176,720.38	7,013,149.38	0.00	7,013,149.38	13.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
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				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
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				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
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)	
<b>LCFF SOURCES</b>									
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%
<b>Subtotal, LCFF Sources</b>			39,207,494.00	0.00	39,207,494.00	41,150,027.00	0.00	41,150,027.00	5.0%
<b>LCFF Transfers</b>									
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%
<b>FEDERAL REVENUE</b>									
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%
<b>TOTAL, FEDERAL REVENUE</b>			167,530.00	3,479,108.00	3,646,638.00	160,850.00	2,513,333.00	2,674,183.00	-26.7%
<b>OTHER STATE REVENUE</b>									
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)	
<b>OTHER LOCAL REVENUE</b>									
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)	
<b>CERTIFICATED SALARIES</b>									
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%
<b>CLASSIFIED SALARIES</b>									
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%
<b>EMPLOYEE BENEFITS</b>									
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%
<b>BOOKS AND SUPPLIES</b>									
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,117,775.00	1,391,675.32	2,509,450.32	944,118.00	726,368.00	1,670,486.00	-33.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			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%

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)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Buildings and Improvements of Buildings		6200	81,522.00	833,939.00	915,461.00	0.00	0.00	0.00	-100.00%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Equipment		6400	10,000.00	0.00	10,000.00	360,000.00	0.00	360,000.00	3500.00%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>TOTAL CAPITAL OUTLAY</b>			91,522.00	833,939.00	925,461.00	360,000.00	0.00	360,000.00	-61.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs		7221	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To County Offices	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To County Offices	6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs	6360	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Transfers of Apportionments	All Other	7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Transfers			0.00	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)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7439	40,282.00	0.00	40,282.00	54,436.00	0.00	54,436.00	35.1%
Other Debt Service - Principal			40,282.00	0.00	40,282.00	54,436.00	0.00	54,436.00	35.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)									
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(613,211.00)	613,211.00	0.00	(809,859.00)	809,859.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(117,430.00)	0.00	(117,430.00)	(118,554.00)	0.00	(118,554.00)	1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(730,641.00)	613,211.00	(117,430.00)	(928,413.00)	809,859.00	(118,554.00)	1.0%
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%

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)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	3,750,000.00	0.00	3,750,000.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	58,222.49	0.00	58,222.49	0.00	0.00	0.00	-100.0%
(a) TOTAL INTERFUND TRANSFERS IN			3,808,222.49	0.00	3,808,222.49	0.00	0.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
Slate Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(6,239,446.00)	6,239,446.00	0.00	(6,571,643.00)	6,571,643.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,239,446.00)	6,239,446.00	0.00	(6,571,643.00)	6,571,643.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(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	Function 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)	
<b>A. REVENUES</b>									
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>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		21,915,164.00	12,477,347.32	34,392,511.32	21,856,109.00	12,670,281.00	34,526,390.00	0.4%
2) Instruction - Related Services	2000-2999		3,764,082.00	400,299.00	4,164,381.00	3,502,630.00	529,070.00	4,031,700.00	-3.2%
3) Pupil Services	3000-3999		3,503,944.00	639,373.00	4,143,317.00	3,426,108.00	690,650.00	4,116,758.00	-0.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		800.00	0.00	800.00	1,059.00	0.00	1,059.00	32.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,876,304.00	749,307.00	3,625,611.00	3,833,699.00	863,979.00	4,697,678.00	29.6%
8) Plant Services	8000-8999		2,528,788.00	2,548,820.00	5,077,608.00	2,815,463.00	2,424,545.00	5,240,008.00	3.2%
9) Other Outgo	9000-9999	Except 7600-7699	40,282.00	0.00	40,282.00	54,436.00	0.00	54,436.00	35.1%
10) 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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			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%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,808,222.49	0.00	3,808,222.49	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	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	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	Function 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,452,807.49	(263,978.32)	5,188,829.17	873,134.00	(608,102.00)	265,032.00	-94.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		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%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
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									
Revolving Cash		9711	38,500.00	0.00	38,500.00	38,500.00	0.00	38,500.00	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									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,543,336.00	0.00	1,543,336.00	1,580,041.00	0.00	1,580,041.00	2.4%
Unassigned/Unappropriated Amount		9790	6,176,720.38	0.00	6,176,720.38	7,013,149.38	0.00	7,013,149.38	13.5%

July 1 Budget  
 General Fund  
 Exhibit: Restricted Balance Detail

37 68189 0000000  
 Form 01

Lakeside Union Elementary  
 San Diego County

Resource	Description	2015-16	2016-17
		Estimated Actuals	Budget
5640	Medi-Cal Billing Option	177,278.23	203,659.23
6230	California Clean Energy Jobs Act	130,000.00	0.00
6264	Educator Effectiveness	349,960.00	10,000.00
6300	Lottery: Instructional Materials	361,517.00	340,903.00
6512	Special Ed: Mental Health Services	225,285.61	81,376.61
7810	Other Restricted State	1,086.00	1,086.00
9010	Other Restricted Local	0.21	0.21
Total, Restricted Balance		1,245,127.05	637,025.05

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	120,569.00	126,215.00	4.7%
4) Other Local Revenue		8600-8799	1,209,263.00	1,304,063.00	7.8%
5) TOTAL, REVENUES			1,329,832.00	1,430,278.00	7.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	70,759.00	72,200.00	2.0%
2) Classified Salaries		2000-2999	812,662.00	961,999.00	18.4%
3) Employee Benefits		3000-3999	290,000.00	312,143.00	7.6%
4) Books and Supplies		4000-4999	27,037.00	49,978.00	84.9%
5) Services and Other Operating Expenditures		5000-5999	289,686.00	268,251.00	-7.4%
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	5,813.00	5,813.00	0.0%
9) TOTAL, EXPENDITURES			1,495,957.00	1,670,384.00	11.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(166,125.00)	(240,106.00)	44.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(166,125.00)	(240,106.00)	44.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	886,218.65	720,093.65	-18.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			886,218.65	720,093.65	-18.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			886,218.65	720,093.65	-18.7%
2) Ending Balance, June 30 (E + F1e)					
			720,093.65	479,987.65	-33.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	720,093.65	479,987.65	-33.3%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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	120,569.00	126,215.00	4.7%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>120,569.00</b>	<b>126,215.00</b>	<b>4.7%</b>
<b>OTHER LOCAL REVENUE</b>					
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	2,263.00	63.00	-97.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
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	1,207,000.00	1,304,000.00	8.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,209,263.00</b>	<b>1,304,063.00</b>	<b>7.8%</b>
<b>TOTAL, REVENUES</b>			<b>1,329,832.00</b>	<b>1,430,278.00</b>	<b>7.6%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	70,759.00	72,200.00	2.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
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			70,759.00	72,200.00	2.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	116,844.00	239,127.00	104.7%
Classified Support Salaries		2200	14,915.00	74,042.00	396.4%
Classified Supervisors' and Administrators' Salaries		2300	116,681.00	72,735.00	-37.7%
Clerical, Technical and Office Salaries		2400	55,416.00	61,000.00	10.1%
Other Classified Salaries		2900	508,806.00	515,095.00	1.2%
TOTAL, CLASSIFIED SALARIES			812,662.00	961,999.00	18.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,818.00	6,594.00	262.7%
PERS		3201-3202	63,227.00	63,475.00	0.4%
OASDI/Medicare/Alternative		3301-3302	66,785.00	76,635.00	14.7%
Health and Welfare Benefits		3401-3402	132,119.00	133,899.00	1.3%
Unemployment Insurance		3501-3502	447.00	478.00	6.9%
Workers' Compensation		3601-3602	16,463.00	19,447.00	18.1%
OPEB, Allocated		3701-3702	5,327.00	6,995.00	31.3%
OPEB, Active Employees		3751-3752	3,814.00	4,620.00	21.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			290,000.00	312,143.00	7.6%
<b>BOOKS AND SUPPLIES</b>					
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	25,037.00	40,978.00	63.7%
Noncapitalized Equipment		4400	2,000.00	9,000.00	350.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			27,037.00	49,978.00	84.9%



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,902.00	6,518.00	-49.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,628.00	16,000.00	2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	2,750.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	194,464.00	203,273.00	4.5%
Professional/Consulting Services and Operating Expenditures		5800	66,692.00	39,710.00	-40.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>289,686.00</b>	<b>268,251.00</b>	<b>-7.4%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	5,813.00	5,813.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>5,813.00</b>	<b>5,813.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,495,957.00</b>	<b>1,670,384.00</b>	<b>11.7%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	120,569.00	126,215.00	4.7%
4) Other Local Revenue		8600-8799	1,209,263.00	1,304,063.00	7.8%
5) TOTAL, REVENUES			1,329,832.00	1,430,278.00	7.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		329,127.00	345,791.00	5.1%
2) Instruction - Related Services	2000-2999		78,118.00	0.00	-100.0%
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		1,067,271.00	1,302,780.00	22.1%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		5,813.00	5,813.00	0.0%
8) Plant Services	8000-8999		15,628.00	16,000.00	2.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,495,957.00	1,670,384.00	11.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(166,125.00)	(240,106.00)	44.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(166,125.00)	(240,106.00)	44.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	886,218.65	720,093.65	-18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			886,218.65	720,093.65	-18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			886,218.65	720,093.65	-18.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Estimated Actuals</u>	<u>2016-17 Budget</u>
6130	Child Development: Center-Based Reserve Account	23,652.46	23,652.46
9010	Other Restricted Local	696,441.19	456,335.19
Total, Restricted Balance		<u>720,093.65</u>	<u>479,987.65</u>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	219.00	65.00	-70.3%
5) TOTAL, REVENUES			219.00	65.00	-70.3%
<b>B. EXPENDITURES</b>					
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	12,000.00	0.00	-100.0%
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			12,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(11,781.00)	65.00	-100.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(11,781.00)	65.00	-100.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,154.05	28,373.05	-29.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,154.05	28,373.05	-29.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,154.05	28,373.05	-29.3%
2) Ending Balance, June 30 (E + F1e)			28,373.05	28,438.05	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	28,373.05	28,438.05	0.2%
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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>OTHER STATE REVENUE</b>					
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%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	219.00	65.00	-70.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			219.00	65.00	-70.3%
<b>TOTAL, REVENUES</b>			219.00	65.00	-70.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,000.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,000.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			12,000.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	219.00	65.00	-70.3%
5) TOTAL, REVENUES			219.00	65.00	-70.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		12,000.00	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	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			12,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(11,781.00)	65.00	-100.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(11,781.00)	65.00	-100.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,154.05	28,373.05	-29.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,154.05	28,373.05	-29.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,154.05	28,373.05	-29.3%
2) Ending Balance, June 30 (E + F1e)			28,373.05	28,438.05	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	28,373.05	28,438.05	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	225.42	225.42	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			225.42	225.42	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225.42	225.42	0.0%
2) Ending Balance, June 30 (E + F1e)			225.42	225.42	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	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	225.42	225.42	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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>OTHER LOCAL REVENUE</b>					
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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		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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	225.42	225.42	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			225.42	225.42	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225.42	225.42	0.0%
2) Ending Balance, June 30 (E + F1e)			225.42	225.42	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	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	225.42	225.42	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%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	242.00	357.00	47.5%
5) TOTAL, REVENUES			242.00	357.00	47.5%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			242.00	357.00	47.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			242.00	357.00	47.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,818.66	56,060.66	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,818.66	56,060.66	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,818.66	56,060.66	0.4%
2) Ending Balance, June 30 (E + F1e)			56,060.66	56,417.66	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		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	56,060.66	56,417.66	0.6%
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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	242.00	357.00	47.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			242.00	357.00	47.5%
<b>TOTAL, REVENUES</b>			242.00	357.00	47.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	242.00	357.00	47.5%
5) TOTAL, REVENUES			242.00	357.00	47.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			242.00	357.00	47.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			242.00	357.00	47.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,818.66	56,060.66	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,818.66	56,060.66	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,818.66	56,060.66	0.4%
2) Ending Balance, June 30 (E + F1e)			56,060.66	56,417.66	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	56,060.66	56,417.66	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	14,514.00	5,788.00	-60.1%
5) TOTAL, REVENUES			14,514.00	5,788.00	-60.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	41,732.00	4,620.00	-88.9%
3) Employee Benefits		3000-3999	11,844.00	2,649.00	-77.6%
4) Books and Supplies		4000-4999	1,615,500.00	850,000.00	-47.4%
5) Services and Other Operating Expenditures		5000-5999	40,300.00	50,000.00	24.1%
6) Capital Outlay		6000-6999	550,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,259,376.00	907,269.00	-59.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,244,862.00)	(901,481.00)	-59.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,244,862.00)	(901,481.00)	-59.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,164,424.45	919,562.45	-70.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,164,424.45	919,562.45	-70.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,164,424.45	919,562.45	-70.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	919,562.45	18,081.45	-98.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	9,914.00	3,288.00	-66.8%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	4,600.00	2,500.00	-45.7%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,514.00	5,788.00	-60.1%
TOTAL, REVENUES			14,514.00	5,788.00	-60.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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	41,732.00	4,620.00	-88.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			41,732.00	4,620.00	-88.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,944.00	642.00	-87.0%
OASDI/Medicare/Alternative		3301-3302	2,654.00	353.00	-86.7%
Health and Welfare Benefits		3401-3402	2,855.00	1,489.00	-47.8%
Unemployment Insurance		3501-3502	21.00	2.00	-90.5%
Workers' Compensation		3601-3602	775.00	75.00	-90.3%
OPEB, Allocated		3701-3702	271.00	30.00	-88.9%
OPEB, Active Employees		3751-3752	324.00	58.00	-82.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,844.00	2,649.00	-77.6%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	115,500.00	200,000.00	73.2%
Noncapitalized Equipment		4400	1,500,000.00	650,000.00	-56.7%
TOTAL, BOOKS AND SUPPLIES			1,615,500.00	850,000.00	-47.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	300.00	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%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	40,000.00	50,000.00	25.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,300.00	50,000.00	24.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	350,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	200,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			550,000.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,259,376.00	907,269.00	-59.8%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	14,514.00	5,788.00	-60.1%
5) TOTAL, REVENUES			14,514.00	5,788.00	-60.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		2,259,376.00	907,269.00	-59.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,259,376.00	907,269.00	-59.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,244,862.00)	(901,481.00)	-59.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,244,862.00)	(901,481.00)	-59.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,164,424.45	919,562.45	-70.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,164,424.45	919,562.45	-70.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,164,424.45	919,562.45	-70.9%
2) Ending Balance, June 30 (E + F1e)			919,562.45	18,081.45	-98.0%
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			919,562.45	18,081.45	-98.0%
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%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
9010	Other Restricted Local	919,562.45	18,081.45
<b>Total, Restricted Balance</b>		<b>919,562.45</b>	<b>18,081.45</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	182,210.00	180,663.00	-0.8%
5) TOTAL, REVENUES			182,210.00	180,663.00	-0.8%
<b>B. EXPENDITURES</b>					
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	50,000.00	50,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	31,750.00	20,250.00	-36.2%
6) Capital Outlay		6000-6999	79,000.00	25,000.00	-68.4%
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			160,750.00	95,250.00	-40.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			21,460.00	85,413.00	298.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			21,460.00	85,413.00	298.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,456,972.83	1,478,432.83	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,456,972.83	1,478,432.83	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,456,972.83	1,478,432.83	1.5%
2) Ending Balance, June 30 (E + F1e)			1,478,432.83	1,563,845.83	5.8%
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			1,478,432.83	1,563,845.83	5.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	7,210.00	5,663.00	-21.5%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	175,000.00	175,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			182,210.00	180,663.00	-0.8%
<b>TOTAL, REVENUES</b>			182,210.00	180,663.00	-0.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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	20,000.00	20,000.00	0.0%
Noncapitalized Equipment		4400	30,000.00	30,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			50,000.00	50,000.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,500.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,750.00	5,250.00	-32.3%
Professional/Consulting Services and Operating Expenditures		5800	12,500.00	15,000.00	20.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>31,750.00</b>	<b>20,250.00</b>	<b>-36.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	64,000.00	25,000.00	-60.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	15,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>79,000.00</b>	<b>25,000.00</b>	<b>-68.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>160,750.00</b>	<b>95,250.00</b>	<b>-40.7%</b>



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	182,210.00	180,663.00	-0.8%
5) TOTAL, REVENUES			182,210.00	180,663.00	-0.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		160,750.00	95,250.00	-40.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			160,750.00	95,250.00	-40.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			21,460.00	85,413.00	298.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			21,460.00	85,413.00	298.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,456,972.83	1,478,432.83	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,456,972.83	1,478,432.83	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,456,972.83	1,478,432.83	1.5%
2) Ending Balance, June 30 (E + F1e)			1,478,432.83	1,563,845.83	5.8%
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			1,478,432.83	1,563,845.83	5.8%
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%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
9010	Other Restricted Local	1,478,432.83	1,563,845.83
Total, Restricted Balance		1,478,432.83	1,563,845.83

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,382.00	1,010.00	-57.6%
5) TOTAL, REVENUES			2,382.00	1,010.00	-57.6%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,382.00	1,010.00	-57.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,750,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,750,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,747,618.00)	1,010.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,763,947.66	16,329.66	-99.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,763,947.66	16,329.66	-99.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,763,947.66	16,329.66	-99.6%
2) Ending Balance, June 30 (E + F1e)			16,329.66	17,339.66	6.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	16,329.66	17,339.66	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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,382.00	1,010.00	-57.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,382.00	1,010.00	-57.6%
TOTAL, REVENUES			2,382.00	1,010.00	-57.6%



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	3,750,000.00	0.00	-100.0%
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			3,750,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(3,750,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,382.00	1,010.00	-57.6%
5) TOTAL, REVENUES			2,382.00	1,010.00	-57.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,382.00	1,010.00	-57.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,750,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,750,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,747,618.00)	1,010.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,763,947.66	16,329.66	-99.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,763,947.66	16,329.66	-99.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,763,947.66	16,329.66	-99.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	16,329.66	17,339.66	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%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,378,732.00	0.00	-100.0%
5) TOTAL, REVENUES			2,378,732.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	1,361,343.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,361,343.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,017,389.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,017,389.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	860,693.00	1,878,082.00	118.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			860,693.00	1,878,082.00	118.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			860,693.00	1,878,082.00	118.2%
2) Ending Balance, June 30 (E + F1e)					
			1,878,082.00	1,878,082.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		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	1,878,082.00	1,878,082.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	2,338,197.00	0.00	-100.0%
Unsecured Roll		8612	40,535.00	0.00	-100.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	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 Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,378,732.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			2,378,732.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	280,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	1,081,343.00	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 Costs)			1,361,343.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,361,343.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,378,732.00	0.00	-100.0%
5) TOTAL, REVENUES			2,378,732.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,361,343.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,361,343.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,017,389.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,017,389.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	860,693.00	1,878,082.00	118.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			860,693.00	1,878,082.00	118.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			860,693.00	1,878,082.00	118.2%
2) Ending Balance, June 30 (E + F1e)			1,878,082.00	1,878,082.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		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	1,878,082.00	1,878,082.00	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%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
Total, Restricted Balance		0.00	0.00



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,436,009.00	2,459,831.00	1.0%
3) Other State Revenue		8300-8599	256,622.00	257,822.00	0.5%
4) Other Local Revenue		8600-8799	406,288.00	416,340.00	2.5%
5) TOTAL, REVENUES			3,098,919.00	3,133,993.00	1.1%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	730,765.00	797,220.00	9.1%
3) Employee Benefits		3000-3999	349,156.00	397,669.00	13.9%
4) Books and Supplies		4000-4999	1,049,138.00	1,112,842.00	6.1%
5) Services and Other Operating Expenses		5000-5999	40,243.00	22,317.00	-44.5%
6) Depreciation		6000-6999	3,450.00	3,449.00	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	111,617.00	112,741.00	1.0%
9) TOTAL, EXPENSES			2,284,369.00	2,446,238.00	7.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			814,550.00	687,755.00	-15.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			814,550.00	687,755.00	-15.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,867,449.47	2,681,999.47	43.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,867,449.47	2,681,999.47	43.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,867,449.47	2,681,999.47	43.6%
2) Ending Net Position, June 30 (E + F1e)			2,681,999.47	3,369,754.47	25.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	2,665,305.18	3,353,060.18	25.8%
c) Unrestricted Net Position		9790	16,694.29	16,694.29	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	2,436,009.00	2,459,831.00	1.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,436,009.00	2,459,831.00	1.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	256,622.00	257,822.00	0.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			256,622.00	257,822.00	0.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	399,780.00	409,775.00	2.5%
Interest		8660	6,408.00	6,465.00	0.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	100.00	100.00	0.0%
TOTAL, OTHER LOCAL REVENUE			406,288.00	416,340.00	2.5%
TOTAL, REVENUES			3,098,919.00	3,133,993.00	1.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	619,069.00	636,450.00	2.8%
Classified Supervisors' and Administrators' Salaries		2300	111,696.00	160,770.00	43.9%
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			730,765.00	797,220.00	9.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	78,703.00	100,021.00	27.1%
OASDI/Medicare/Alternative		3301-3302	55,903.00	60,605.00	8.4%
Health and Welfare Benefits		3401-3402	190,192.00	205,407.00	8.0%
Unemployment Insurance		3501-3502	365.00	396.00	8.5%
Workers' Compensation		3601-3602	13,564.00	12,898.00	-4.9%
OPEB, Allocated		3701-3702	4,750.00	5,149.00	8.4%
OPEB, Active Employees		3751-3752	5,679.00	13,193.00	132.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			349,156.00	397,669.00	13.9%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	63,450.00	65,036.00	2.5%
Noncapitalized Equipment		4400	61,000.00	100,000.00	63.9%
Food		4700	924,688.00	947,806.00	2.5%
TOTAL, BOOKS AND SUPPLIES			1,049,138.00	1,112,842.00	6.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,806.00	11,077.00	2.5%
Dues and Memberships		5300	350.00	350.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	24,357.00	26,377.00	8.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,500.00	16,913.00	2.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(35,280.00)	(44,500.00)	26.1%
Professional/Consulting Services and Operating Expenditures		5800	21,510.00	10,000.00	-53.5%
Communications		5900	2,000.00	2,100.00	5.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			40,243.00	22,317.00	-44.5%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	3,450.00	3,449.00	0.0%
TOTAL, DEPRECIATION			3,450.00	3,449.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	111,617.00	112,741.00	1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			111,617.00	112,741.00	1.0%
TOTAL, EXPENSES			2,284,369.00	2,446,238.00	7.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,436,009.00	2,459,831.00	1.0%
3) Other State Revenue		8300-8599	256,622.00	257,822.00	0.5%
4) Other Local Revenue		8600-8799	406,288.00	416,340.00	2.5%
5) TOTAL, REVENUES			3,098,919.00	3,133,993.00	1.1%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		2,148,395.00	2,307,120.00	7.4%
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		111,617.00	112,741.00	1.0%
8) Plant Services	8000-8999		24,357.00	26,377.00	8.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,284,369.00	2,446,238.00	7.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			814,550.00	687,755.00	-15.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			814,550.00	687,755.00	-15.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,867,449.47	2,681,999.47	43.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,867,449.47	2,681,999.47	43.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,867,449.47	2,681,999.47	43.6%
2) Ending Net Position, June 30 (E + F1e)			2,681,999.47	3,369,754.47	25.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	2,665,305.18	3,353,060.18	25.8%
c) Unrestricted Net Position		9790	16,694.29	16,694.29	0.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,665,305.18	3,353,060.18
Total, Restricted Net Position		<u>2,665,305.18</u>	<u>3,353,060.18</u>

Description	2015-16 Estimated Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	4,889.58	4,889.58	4,889.58	4,889.58	4,889.58	4,889.58
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	4,889.58	4,889.58	4,889.58	4,889.58	4,889.58	4,889.58
<b>5. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	4,889.58	4,889.58	4,889.58	4,889.58	4,889.58	4,889.58
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2015-16 Estimated Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2015-16 Estimated Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	359.82	359.82	359.82	359.82	359.82	359.82
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	359.82	359.82	359.82	359.82	359.82	359.82
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	359.82	359.82	359.82	359.82	359.82	359.82

Lakeside Union Elementary  
68189 EG

2015-16 General Fund Cashflows

Actuals to end of the month of:  
March 2016

Line	Description	Actuals to end of the month of: March 2016												Totals up to June 30th	ESTIMATED ACTUALS BUDGET
		Beginning Balances	July	August	September	October	November	December 15th	December	January	February	March	April		
<b>Beginning Cash Balance</b>		\$ 4,291,640	\$ 5,875,130	\$ 5,090,735	\$ 5,435,291	\$ 2,531,810	\$ 1,156,288	\$ 3,253,700	\$ 6,824,886	\$ 7,066,496	\$ 6,011,082	\$ 4,291,640	\$ 4,291,640	\$ 4,291,640	
<b>8000-8998 Total Cash Inflows - CY Revenues</b>		\$ 1,206,983	\$ 1,206,983	\$ 2,172,569	\$ 2,172,569	\$ 2,172,569	\$ 2,172,569	\$ 2,172,569	\$ 2,191,048	\$ 2,191,048	\$ 2,191,048	\$ 2,191,048	\$ 2,191,048	\$ 2,191,048	
1	LCFF	\$ 35,043	\$ 143,635	\$ 50,480	\$ 85,208	\$ 220,218	\$ 2,746,167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2	Property Taxes	-	-	-	-	-	-	-	\$ 1,370,633	\$ 157,390	\$ 318,791	\$ 1,995,948	\$ 848,408	\$ 517,726	
3	EPA	-	-	\$ 1,502,012	-	-	\$ 1,502,011	-	-	\$ 1,784,851	-	-	\$ 1,632,782	\$ 6,421,636	
4	Special Education - Prop Tax Transfer	-	-	-	-	-	-	-	\$ 77,956	-	-	-	-	\$ 252,359	
5	Other RL Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Subtotal LCFF Sources	\$ 1,242,026	\$ 1,265,776	\$ 3,655,377	\$ 2,779,685	\$ 2,833,045	\$ 3,674,680	\$ -	\$ 3,664,556	\$ 2,235,316	\$ 4,092,820	\$ 4,065,402	\$ 2,926,591	\$ 4,485,883	
7	Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8	8100-8299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9	Special Education	-	-	-	-	-	-	-	\$ 133,784	\$ 17,243	\$ -	\$ -	\$ 2,332	\$ 966,863	
10	Impact Aid	-	-	\$ 8,824	-	-	-	-	-	\$ 17,243	\$ -	\$ -	\$ 2,332	\$ 212,315	
11	Assets - Pass Through	-	-	-	-	-	-	-	-	\$ 98,269	\$ -	\$ -	\$ -	\$ 282,823	
11.1	3010825 Title I - Fed Cash Mgmt System	-	-	-	-	-	-	-	-	\$ 147,713	\$ -	\$ -	\$ -	\$ 184,554	
11.2	8290 4035 Title II - Fed Cash Mgmt System	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ 36,928	
11.3	8290 4201803 Title III - Fed Cash Mgmt System	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ 8,802	
12	Other Federal	\$ 24,314	\$ -	\$ 497	\$ 5,224	\$ 11,359	\$ -	\$ -	\$ 18,268	\$ 16,208	\$ 17,717	\$ 20,430	\$ 86,674	\$ 282,296	
13	Subtotal Federal Revenues	\$ 24,314	\$ -	\$ 10,322	\$ 5,224	\$ 11,359	\$ -	\$ -	\$ 152,052	\$ 16,208	\$ 280,942	\$ 20,430	\$ 89,006	\$ 1,268,821	
14															
15	8300-8599 Other State Revenues	\$ 36,394	\$ 36,394	\$ 65,509	\$ 65,509	\$ 65,509	\$ 65,509	\$ 65,509	\$ 65,509	\$ 65,673	\$ 65,673	\$ 65,673	\$ 65,593	\$ 65,593	
16	8311 6500810 PA Sp. Ed. (SDUSD, Poway & Infant)	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	Multipe OTHER PA Recompensations and Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	8550 1516 One-time Discretionary	-	-	-	-	-	-	-	\$ 1,071,752	\$ -	\$ -	\$ -	\$ -	\$ -	
19	8550 Mandate Block Grant	-	-	-	-	-	-	-	\$ 134,518	\$ -	\$ -	\$ -	\$ -	\$ -	
23	8560 Lottery	-	-	-	-	-	-	-	\$ 220,274	\$ -	\$ -	\$ 209,427	\$ -	\$ -	
19	8590 Educator Effectiveness	-	-	-	-	-	-	-	\$ 279,866	\$ -	\$ -	\$ -	\$ -	\$ -	
26	Multipe Other State	-	-	\$ 30,091	\$ 1,672	\$ -	\$ -	\$ -	\$ 14,927	\$ -	\$ -	\$ -	\$ -	\$ 46,890	
28	8300-8599 Subtotal Other State Revenues	\$ 36,394	\$ 36,394	\$ 95,600	\$ 67,181	\$ 200,027	\$ 1,137,371	\$ -	\$ 1,652,427	\$ 65,673	\$ 150,110	\$ 552,203	\$ 65,583	\$ 65,583	
29	Other Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
30	8600-8799 Other Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
31	8782 9025 ROP - Pass Through	-	-	-	-	-	-	-	-	-	-	-	-	-	
32	8677 9065 ASES - Pass Through	-	-	-	-	-	-	-	-	-	-	-	-	-	
33	8792 SPED PA Special Education - Pass Through	\$ 133,267	\$ 133,703	\$ 240,273	\$ 240,273	\$ 240,273	\$ 240,273	\$ 240,273	\$ 240,273	\$ 247,400	\$ 247,400	\$ 312,029	\$ 240,851	\$ 240,851	
34	Multipe Other Local	\$ 126,492	\$ (1,360)	\$ 35,890	\$ 60,531	\$ 230,173	\$ 18,281	\$ -	\$ 73,133	\$ 31,975	\$ 98,371	\$ 141,883	\$ 423,140	\$ 817,557	
35	Subtotal Other Local Revenues	\$ 259,759	\$ 132,343	\$ 276,163	\$ 300,804	\$ 470,396	\$ 258,554	\$ -	\$ 313,406	\$ 279,375	\$ 345,771	\$ 453,912	\$ 663,991	\$ 1,059,408	
36															
37	8900-8998 Transfers In & Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
38									\$ 122	\$ -	\$ -	\$ -	\$ -	\$ -	
39	8000-8998 Total Cash Inflows - CY Revenues	\$ 1,562,493	\$ 1,434,513	\$ 3,937,462	\$ 2,520,864	\$ 2,961,447	\$ 2,633,045	\$ 8,878,605	\$ 5,782,441	\$ 2,596,695	\$ 4,829,544	\$ 5,088,947	\$ 3,747,135	\$ 7,138,403	
40															
41	1000-7998 Cash Outflows - CY Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
42	1000-3999 Salaries & Benefits	\$ 43,237	\$ 264,809	\$ 1,898,873	\$ 2,860,018	\$ 2,203,408	\$ -	\$ -	\$ 2,137,233	\$ 2,130,751	\$ 2,174,755	\$ 2,161,074	\$ 2,220,692	\$ 2,393,115	
43	Certified	\$ 211,955	\$ 388,071	\$ 552,753	\$ 633,958	\$ 747,101	\$ -	\$ -	\$ 762,921	\$ 684,427	\$ 743,810	\$ 653,890	\$ 671,189	\$ 756,189	
44	Classified	\$ 66,920	\$ 201,979	\$ 881,084	\$ 1,300,149	\$ 1,045,821	\$ -	\$ -	\$ 1,225,347	\$ 1,028,659	\$ 1,153,299	\$ 1,204,185	\$ 1,177,963	\$ 730,178	
45	Benefits	\$ 322,112	\$ 844,859	\$ 3,332,710	\$ 4,814,124	\$ 3,996,330	\$ -	\$ -	\$ 4,125,501	\$ 3,823,836	\$ 4,071,864	\$ 4,019,149	\$ 4,069,825	\$ 3,879,482	
46	Subtotal Salaries & Benefits	\$ 322,112	\$ 844,859	\$ 3,332,710	\$ 4,814,124	\$ 3,996,330	\$ -	\$ -	\$ 4,125,501	\$ 3,823,836	\$ 4,071,864	\$ 4,019,149	\$ 4,069,825	\$ 3,879,482	
47															
48	4000-7998 Other Expenditures	\$ 32,873	\$ 111,476	\$ 132,591	\$ 511,266	\$ 154,480	\$ 90,874	\$ -	\$ 34,687	\$ 56,705	\$ 139,586	\$ 150,818	\$ 177,164	\$ 278,684	
49	Supplies	\$ 128,254	\$ 114,162	\$ 144,126	\$ 166,614	\$ 141,388	\$ 80,498	\$ -	\$ 6,885	\$ 66,310	\$ 6,813	\$ 220,749	\$ 105,251	\$ 137,639	
50	Utilities	\$ 37,527	\$ 298,481	\$ 361,205	\$ 221,120	\$ 225,991	\$ 182,215	\$ -	\$ 100,417	\$ 171,571	\$ 233,299	\$ 315,860	\$ 373,208	\$ 643,532	
51	Other Services (Excl. Utilities)	\$ 134,894	\$ 3,726	\$ 549,187	\$ 9,395	\$ 6,443	\$ 11,401	\$ -	\$ -	\$ (2,435)	\$ 81,522	\$ (2,435)	\$ 77,122	\$ 54,206	
52	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
52.1	7200-7299 Pass Through Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
53	Transfers Out, Other Uses & Outgo	\$ 2,327	\$ 5,056	\$ 3,344	\$ 8,024	\$ 4,991	\$ 5,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
54	Subtotal Other Expenditures	\$ 335,875	\$ 532,900	\$ 1,990,443	\$ 916,419	\$ 536,292	\$ 370,797	\$ -	\$ 141,988	\$ 294,596	\$ 461,887	\$ 687,295	\$ 732,745	\$ 1,004,392	
55															
56	1000-7998 Total Cash Outflows - CY Expenditures	\$ 657,987	\$ 1,377,759	\$ 4,523,153	\$ 5,730,543	\$ 4,532,622	\$ 370,797	\$ -	\$ 4,267,489	\$ 4,118,422	\$ 4,533,751	\$ 4,706,443	\$ 4,802,570	\$ 4,893,874	
57															
58	<b>Net Change in Cash</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
59	<b>Beginning Cash Balance</b>	\$ 4,291,640	\$ 5,875,130	\$ 5,090,735	\$ 5,435,291	\$ 2,531,810	\$ 1,156,288	\$ 3,253,700	\$ 6,824,886	\$ 7,066,496	\$ 6,011,082	\$ 4,291,640	\$ 4,291,640	\$ 4,291,640	
60															
61	<b>Ending Cash Balance</b>	\$ 4,291,640	\$ 5,875,130	\$ 5,090,735	\$ 5,435,291	\$ 2,531,810	\$ 1,156,288	\$ 3,253,700	\$ 6,824,886	\$ 7,066,496	\$ 6,011,082	\$ 4,291,640	\$ 4,291,640	\$ 4,291,640	

Lakeside Union Elementary  
68189 EG

2015-16 General Fund Cashflows

Actuals to end of the month of:  
March 2016

ESTIMATED  
ACTUALS  
BUDGET

	Beginning	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	Totals to June 30th
6/17/2016 13:31															
<b>58 9111-9499 Assets (Excluding 9110 Cash)</b>															
59 9111-9199 Other Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (36,891)	\$ (6,158)	\$ -	\$ -	\$ (6,500)	\$ -	\$ -	\$ (49,548)
60 9200-9299 Receivables (Excl. deferrals listed below)	2,957,307	43,876	7,684	4,035	20,684	1,895	-	2,856	-	25	-	-	-	-	81,064
61 9200-9299 Deferrals - Principal Appointment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64 9200-9299 Receivables - Lottery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65 9300-9319 Temporary Loans / Due From	-	54,276	(1,127)	-	-	-	-	-	-	-	-	-	-	-	53,148
66 9320-9499 Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67															
<b>68 9111-9499 Change in Assets (Excl. 9110 Cash)</b>	\$ 2,957,307	\$ 98,151	\$ 6,556	\$ 4,035	\$ 20,684	\$ 1,895	\$ -	\$ (36,891)	\$ (3,302)	\$ 25	\$ -	\$ (6,500)	\$ -	\$ -	\$ 84,664
<b>70 9500-9659 Current Liabilities</b>															
71 9500-9599 Payables	\$ 1,178,309	\$ (412,874)	\$ 198,579	\$ 33,660	\$ (381,842)	\$ 111,110	\$ (164,837)	\$ -	\$ (1,820)	\$ 38,757	\$ 24,288	\$ 2,805	\$ -	\$ -	\$ (952,174)
72 9650-9659 Deferred Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73															
<b>74 9500-9659 Change in Current Liabilities</b>	\$ 1,178,309	\$ (412,874)	\$ 198,579	\$ 33,660	\$ (381,842)	\$ 111,110	\$ (164,837)	\$ -	\$ (1,820)	\$ 38,757	\$ 24,288	\$ 2,805	\$ -	\$ -	\$ (552,174)
<b>75 Multiple Other Activity</b>															
76															
77 9793 Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78 9795 Other Restatements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79 9799 Expense Suspense	(275,466)	(58,456)	(352,651)	-	159,431	(42,887)	(23,747)	(20,124)	(104,236)	(20,124)	(40,382)	(174,151)	-	-	(941,679)
80 8899 Revenue Suspense	1,434,103	8,409	41,066	409,038	123,367	464,722	24,601	38,819	39,025	50,801	12,242	-	-	-	3,191,776
81 9910 Payroll Suspense	(170,898)	10,300	250,355	3,536	24,601	(18,339)	37,387	24,615	(18,339)	24,615	(217)	-	-	-	352,540
82 Treasury Reconciling Items	3,968	(4,598)	(646)	-	2,175	-	-	-	-	-	-	-	-	-	42,975
83															
<b>84 Multiple Total Other Activity</b>	\$ 991,707	\$ (44,285)	\$ (61,948)	\$ (61,948)	\$ 664,345	\$ 83,648	\$ -	\$ 502,951	\$ 158,352	\$ 432,076	\$ 56,924	\$ (137,168)	\$ -	\$ -	\$ 2,845,612
<b>85 Ending Balance WITHOUT Borrowing</b>	\$ 5,873,130	\$ 6,090,735	\$ 5,480,790	\$ 2,531,810	\$ 1,156,288	\$ 3,253,700	\$ 8,830,438	\$ 7,499,620	\$ 6,447,752	\$ 6,824,856	\$ 6,011,062	\$ 8,265,591	\$ 9,480,390	\$ 11,308,090	\$ 9,480,390
<b>87 Multiple Borrowing Activity</b>															
88															
89 9640 TRAN / TTF Principal Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90 8660 TRAN / TTF Premium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91 5800 TRAN / TTF Issuance Cost & Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92 9135 & 9640 TRAN / TTF Repayment	3,060,926	-	(42,499)	-	-	-	(3,000,000)	-	-	-	-	-	-	-	(3,060,926)
93 9600-9619 Temporary Loans / Due To	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94 9620-9649 Other Liabilities (Excluding TRANs)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95															
<b>96 Multiple Total Borrowing Activity</b>	\$ 3,060,926	\$ -	\$ (42,499)	\$ -	\$ -	\$ -	\$ (3,000,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (18,427)	\$ (3,060,926)
<b>97 Ending Cash Balance</b>	\$ 5,873,130	\$ 6,090,735	\$ 5,438,291	\$ 2,531,810	\$ 1,156,288	\$ 3,253,700	\$ 5,830,438	\$ 7,499,620	\$ 6,447,752	\$ 6,824,856	\$ 6,011,062	\$ 8,265,591	\$ 9,480,390	\$ 11,308,090	\$ 9,480,390
<b>99 9110 Ending Cash Balance</b>	\$ 5,873,130	\$ 6,090,735	\$ 5,438,291	\$ 2,531,810	\$ 1,156,288	\$ 3,253,700	\$ 5,830,438	\$ 7,499,620	\$ 6,447,752	\$ 6,824,856	\$ 6,011,062	\$ 8,265,591	\$ 9,480,390	\$ 11,308,090	\$ 9,480,390
<b>14-15 Ending Cash Balance</b>	6,910,286	6,939,718	6,641,918	4,630,763	3,497,903	5,385,810	5,385,810	3,497,903	5,260,061	3,858,395	3,613,621	3,994,115	2,821,920	4,291,640	4,291,640
<b>13-14 Ending Cash Balance</b>	5,191,497	6,701,509	6,852,207	4,712,553	3,847,059	6,223,992	3,847,059	6,223,992	6,655,693	5,686,474	6,137,217	5,894,090	3,170,190	2,363,873	2,363,873
<b>12-13 Ending Cash Balance</b>	6,114,088	8,048,065	7,731,125	2,841,322	2,608,731	2,008,731	4,272,441	2,008,731	4,299,254	2,639,481	3,196,592	2,438,281	1,260,684	1,823,052	1,823,052
<b>11-12 Ending Cash Balance</b>	2,692,935	5,398,262	6,665,369	3,875,210	3,443,674	4,249,999	7,143,189	4,249,999	7,143,189	5,045,748	5,045,748	5,045,748	3,896,141	1,973,828	1,973,828
<b>10-11 Ending Cash Balance</b>	5,319,807	7,082,673	6,855,487	5,619,991	5,265,969	8,546,605	8,546,605	8,546,605	8,642,952	5,820,872	3,873,087	5,149,395	3,466,941	1,373,998	1,373,998
<b>09-10 Ending Cash Balance</b>	9,183,277	8,464,051	7,091,938	6,741,668	4,951,612	6,682,885	7,178,705	6,682,885	7,178,705	5,381,843	4,511,012	4,772,843	4,565,968	4,206,620	4,206,620
<b>08-09 Ending Cash Balance</b>	6,043,856	7,235,469	6,808,456	8,802,442	5,857,603	7,006,820	6,648,869	7,006,820	6,648,869	5,841,467	4,649,634	6,309,303	6,149,498	5,515,936	5,515,936
<b>07-08 Ending Cash Balance</b>	6,980,724	7,617,609	8,491,569	7,924,442	7,091,057	7,484,142	7,867,450	7,867,450	7,867,450	8,159,339	8,866,446	7,876,250	6,209,303	6,127,860	6,127,860
<b>06-07 Ending Cash Balance</b>	7,545,483	9,016,217	7,925,866	7,534,185	6,607,609	7,181,543	7,839,471	7,839,471	7,839,471	8,785,871	7,805,404	8,059,412	7,117,383	5,024,983	5,024,983
<b>05-06 Ending Cash Balance</b>	9,948,191	10,466,486	9,888,074	9,185,451	8,280,447	9,119,156	9,119,156	9,119,156	9,350,978	10,447,865	8,676,927	9,054,003	7,806,886	5,852,697	5,852,697
<b>04-05 Ending Cash Balance</b>	9,890,036	11,367,350	9,839,661	11,094,006	8,333,970	8,995,415	8,995,415	8,995,415	9,220,277	10,439,367	9,238,630	8,947,071	9,690,651	7,434,676	7,434,676

*Signature*  
District's authorizing signature



6/17/2016 13:31

2016-17 General Fund Cashflows

Actuals to end of the month of:  
April 2016

Line	Beginning Balances	July	August	September	October	2nd Quarter			January	3rd Quarter			April	May	June	Totals up to June 30th	ADOPTED BUDGET
						November	December	15th		February	March	4th Quarter					
<b>Beginning Cash Balance</b>																	
		\$ 8,247,164	\$ 7,082,351	\$ 6,119,432	\$ 8,274,063	\$ 6,313,879	\$ 5,281,533	\$ 5,874,134	\$ 7,790,146	\$ 7,415,035	\$ 6,201,908	\$ 6,330,598	\$ 6,895,741	\$ 5,983,776	\$ 8,247,164	\$	\$ 8,247,164
<b>8000-8998 Total Cash Inflows - CY Revenues</b>																	
1	8000-8099	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2	LCFF	\$ 1,319,776	\$ 1,319,776	\$ 2,375,598	\$ 2,375,598	\$ 2,375,598	\$ 2,375,598	\$ -	\$ 2,375,598	\$ 2,375,598	\$ 2,375,598	\$ 2,375,598	\$ 2,375,598	\$ 2,375,598	\$ 2,375,598	\$ 26,395,528	\$ 26,395,528
3	Property Taxes	\$ 18,954	\$ 87,933	\$ 109,217	\$ 110,857	\$ 270,870	\$ 2,645,502	\$ -	\$ 1,183,888	\$ 134,949	\$ 290,291	\$ 2,162,077	\$ 848,408	\$ 917,726	\$ 8,378,672	\$ 8,378,672	\$ 8,378,672
3.1	EPA	-	-	1,546,794	-	-	-	1,546,794	-	-	-	-	-	-	-	-	-
3.5	ROA Residual Balance & CRD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Charter In Lieu Taxes	-	-	-	-	-	-	-	94,325	-	-	-	-	1,546,795	6,187,177	6,187,177	6,187,177
4.5	Special Education - Prop Tax Transfer	-	-	(190,056)	-	-	-	-	(126,704)	(126,704)	(110,866)	-	-	-	188,650	188,650	188,650
5	Other RL Sources	-	-	-	-	-	-	-	65,683	-	-	59,484	-	114,996	240,163	240,163	240,163
6	Subtotal LCFF Sources	\$ 1,338,730	\$ 1,312,682	\$ 3,841,553	\$ 2,359,751	\$ 2,519,764	\$ 4,892,396	\$ 1,546,794	\$ 3,892,790	\$ 2,383,843	\$ 4,101,816	\$ 4,486,293	\$ 3,113,740	\$ 4,538,574	\$ 40,026,125	\$ 39,806,384	\$ 39,806,384
<b>8100-8299 Federal Revenues</b>																	
8	Special Education	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
9	Impact Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Assets - Pass Through	-	-	-	30,850	11,261	-	-	638,188	5,621	6,445	-	-	319,084	957,202	1,276,376	1,276,376
11	3010&25 Title I - Fed Cash Mgmt System	-	-	-	-	-	-	140,417	-	-	-	-	-	140,417	421,252	561,669	561,669
11.1	4035 Title II - Fed Cash Mgmt System	-	-	-	-	-	-	36,928	-	-	-	-	-	36,928	147,713	184,641	184,641
11.2	4201&03 Title III - Fed Cash Mgmt System	-	-	-	-	-	-	8,540	-	-	-	-	-	8,540	25,619	34,159	34,159
12	Multiple Other Federal	8,556	8,385	92,486	24,412	33,672	21,676	8,540	30,733	20,549	53,588	55,875	33,706	109,779	493,416	493,416	493,416
13	Subtotal Federal Revenues	\$ 8,556	\$ 8,385	\$ 92,486	\$ 81,674	\$ 64,523	\$ 32,937	\$ 185,885	\$ 30,733	\$ 664,388	\$ 245,918	\$ 55,875	\$ 35,945	\$ 661,930	\$ 2,165,204	\$ 2,674,183	\$ 2,674,183
<b>8300-8599 Other State Revenues</b>																	
15	6500&10 PA Sp. Ed. (SDUSD, Poway & Inland)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16	Multiple OTHER PA Reallocations and Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	1617 One-time Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	8550 Mandate Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	8560 Lottery	-	-	-	136,809	-	-	-	231,091	-	-	231,091	-	-	136,809	136,809	136,809
26	Multiple Other State	101,851	101,851	183,333	183,333	183,333	183,333	183,333	183,333	183,333	183,333	183,333	183,333	183,333	183,333	183,333	183,333
28	Subtotal Other State Revenues	\$ 138,286	\$ 138,286	\$ 248,915	\$ 385,824	\$ 385,824	\$ 65,583	\$ 183,333	\$ 480,006	\$ 248,915	\$ 248,915	\$ 480,006	\$ 248,915	\$ 248,915	\$ 3,364,816	\$ 3,364,816	\$ 3,364,816
<b>8600-8799 Other Local Revenues</b>																	
31	8762 ROP - Pass Through	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
32	8677 ASES - Pass Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	8792 SPED PA Special Education - Pass Through	130,855	130,855	235,539	235,539	235,539	235,539	235,539	235,539	235,539	235,539	235,539	235,539	235,539	235,539	235,539	235,539
34	Multiple Other Local	3,553	11,769	31,349	28,286	25,458	235,539	8,540	99,126	92,448	47,696	63,968	344,139	664,918	1,412,709	1,490,161	1,490,161
35	Subtotal Other Local Revenues	\$ 134,408	\$ 142,624	\$ 266,887	\$ 263,825	\$ 603,172	\$ 235,539	\$ 183,333	\$ 334,665	\$ 327,987	\$ 414,841	\$ 299,507	\$ 579,678	\$ 900,457	\$ 4,503,590	\$ 4,633,684	\$ 4,633,684
37	8900-8998 Transfers In & Other Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Subtotal Total Cash Inflows - CY Revenues	\$ 1,519,980	\$ 1,601,977	\$ 4,449,841	\$ 2,954,165	\$ 3,573,883	\$ 5,226,454	\$ 1,916,012	\$ 4,438,193	\$ 3,625,103	\$ 5,011,491	\$ 5,321,682	\$ 3,977,678	\$ 6,349,876	\$ 50,065,735	\$ 50,941,258	\$ 50,941,258
<b>4000-7998 Cash Outflows - CY Expenditures</b>																	
41	1000-3999 Salaries & Benefits	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
42	Classified	\$ 176,052	\$ 210,531	\$ 2,117,479	\$ 2,116,177	\$ 2,150,109	\$ 2,138,488	\$ -	\$ 2,141,210	\$ 2,208,133	\$ 2,193,617	\$ 2,214,992	\$ 2,177,254	\$ 2,346,304	\$ 22,193,346	\$ 22,193,346	\$ 22,193,346
43	Benefits	\$ 289,922	\$ 364,400	\$ 622,244	\$ 687,506	\$ 691,328	\$ 665,297	\$ -	\$ 676,401	\$ 693,976	\$ 715,059	\$ 695,540	\$ 685,015	\$ 771,789	\$ 7,552,478	\$ 7,552,478	\$ 7,552,478
44	Multiple	\$ 728,196	\$ 754,993	\$ 1,199,928	\$ 1,210,284	\$ 1,246,710	\$ 1,299,770	\$ -	\$ 1,285,768	\$ 1,306,047	\$ 1,315,588	\$ 1,290,801	\$ 1,284,746	\$ 796,368	\$ 13,722,179	\$ 13,722,179	\$ 13,722,179
45	Subtotal Salaries & Benefits	\$ 1,994,170	\$ 2,129,924	\$ 3,939,651	\$ 4,013,967	\$ 4,088,147	\$ 4,107,557	\$ -	\$ 4,103,379	\$ 4,208,155	\$ 4,227,245	\$ 4,192,333	\$ 4,147,014	\$ 3,914,461	\$ 43,468,003	\$ 43,468,003	\$ 43,468,003
46	1000-7998 Other Expenditures	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
47	Supplies	\$ 18,906	\$ 71,684	\$ 170,798	\$ 293,418	\$ 122,118	\$ 176,333	\$ -	\$ 127,070	\$ 88,131	\$ 129,976	\$ 96,875	\$ 111,746	\$ 175,780	\$ 1,582,835	\$ 1,582,835	\$ 1,582,835
48	Utilities	\$ 122,398	\$ 158,004	\$ 145,735	\$ 152,179	\$ 123,057	\$ 94,595	\$ -	\$ 171,115	\$ 85,012	\$ 84,554	\$ 92,404	\$ 112,070	\$ 146,991	\$ 1,491,665	\$ 1,491,665	\$ 1,491,665
50	Other Services (Excl. Utilities)	\$ 83,791	\$ 194,264	\$ 666,327	\$ 680,619	\$ 242,368	\$ 225,368	\$ -	\$ 381,740	\$ 426,932	\$ 411,026	\$ 344,826	\$ 488,662	\$ 842,958	\$ 4,909,020	\$ 4,909,020	\$ 4,909,020
51	Capital	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 360,000	\$ 360,000	\$ 360,000
52	6000-6999 Pass Through Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	7000-7999 Transfers Out, Other Uses & Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Subtotal Other Expenditures	\$ 265,095	\$ 453,952	\$ 936,859	\$ 1,156,217	\$ 517,481	\$ 526,297	\$ -	\$ 709,925	\$ 630,075	\$ 655,556	\$ 564,205	\$ 742,629	\$ 1,131,111	\$ (64,118)	\$ (64,118)	\$ (64,118)
55	Subtotal Total Cash Outflows - CY Expenditures	\$ 1,451,265	\$ 1,783,876	\$ 4,876,510	\$ 5,170,184	\$ 4,605,628	\$ 4,633,854	\$ -	\$ 4,813,303	\$ 4,838,230	\$ 4,882,801	\$ 4,756,539	\$ 4,889,643	\$ 5,045,572	\$ 51,747,405	\$ 51,747,405	\$ 51,747,405

		Beginning	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	Totals up to June 30th
<b>6/17/2016 13:31</b>																
<b>58</b>	<b>9111-9499 Assets (Excluding 9110 Cash)</b>															
60	9100-9299 Other Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	9200-9299 Receivables (Excl. deferrals listed below)	3,362,319	-	-	3,362,319	-	-	-	-	-	-	-	-	-	-	3,362,319
62	9300-9399 Deferrals - Principal Apportionment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	9400-9499 Receivables - Lottery	484,346	228,512	-	-	255,834	-	-	-	-	-	-	-	-	-	484,346
64	9500-9599 Temporary Loans / Due From Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>65</b>	<b>9111-9499 Change in Assets (Excl. 9110 Cash)</b>	<b>\$ 3,846,665</b>	<b>\$ 228,512</b>	<b>\$ -</b>	<b>\$ 3,362,319</b>	<b>\$ 255,834</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,846,665</b>
<b>70</b>	<b>9500-9659 Current Liabilities</b>															
71	9500-9599 Payables	\$ 3,124,078	\$ (1,562,039)	\$ (781,020)	\$ (781,020)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,124,078)
72	9600-9659 Deferred Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>73</b>	<b>9500-9659 Change in Current Liabilities</b>	<b>\$ 3,124,078</b>	<b>\$ (1,562,039)</b>	<b>\$ (781,020)</b>	<b>\$ (781,020)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3,124,078)</b>
<b>74</b>	<b>Multiple Other Activity</b>															
77	9793 Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	9795 Other Restatements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	7999 Expense Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	8999 Revenue Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	9910 Payroll Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Treasury Reconciling Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>83</b>	<b>Multiple Total Other Activity</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>84</b>	<b>Multiple Total Other Activity</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>85</b>	<b>Ending Balance WITHOUT Borrowing</b>	<b>\$ 7,082,351</b>	<b>\$ 6,119,432</b>	<b>\$ 8,274,063</b>	<b>\$ 6,313,879</b>	<b>\$ 5,281,533</b>	<b>\$ 5,874,134</b>	<b>\$ 7,790,146</b>	<b>\$ 7,790,146</b>	<b>\$ 7,415,035</b>	<b>\$ 6,201,908</b>	<b>\$ 6,330,598</b>	<b>\$ 6,895,741</b>	<b>\$ 5,983,776</b>	<b>\$ 7,288,080</b>	<b>\$ 7,288,080</b>
<b>87</b>	<b>Borrowing Activity</b>															
91	8600 TRAN / TTF Principal Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	5800 TRAN / TTF Premium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	9135 & 9640 TRAN / TTF Issuance Cost & Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	9600-9619 TRAN / TTF Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	9629-9649 Temporary Loans / Due To Other Liabilities (Excluding TRANs)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>96</b>	<b>Multiple Total Borrowing Activity</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>98</b>	<b>Ending Cash Balance</b>	<b>\$ 7,082,351</b>	<b>\$ 6,119,432</b>	<b>\$ 8,274,063</b>	<b>\$ 6,313,879</b>	<b>\$ 5,281,533</b>	<b>\$ 5,874,134</b>	<b>\$ 7,790,146</b>	<b>\$ 7,790,146</b>	<b>\$ 7,415,035</b>	<b>\$ 6,201,908</b>	<b>\$ 6,330,598</b>	<b>\$ 6,895,741</b>	<b>\$ 5,983,776</b>	<b>\$ 7,288,080</b>	<b>\$ 7,288,080</b>
<b>99</b>	<b>9110 Ending Cash Balance</b>	<b>\$ 5,875,130</b>	<b>\$ 6,090,735</b>	<b>\$ 5,438,291</b>	<b>\$ 6,910,286</b>	<b>\$ 6,939,718</b>	<b>\$ 6,841,918</b>	<b>\$ 6,841,918</b>	<b>\$ 6,841,918</b>	<b>\$ 6,841,918</b>	<b>\$ 6,841,918</b>	<b>\$ 6,841,918</b>	<b>\$ 6,841,918</b>	<b>\$ 6,841,918</b>	<b>\$ 6,841,918</b>	<b>\$ 6,841,918</b>
	14-15 Ending Cash Balance	6,910,286	6,939,718	5,438,291	6,841,918	6,841,918	6,841,918	6,841,918	6,841,918	6,841,918	6,841,918	6,841,918	6,841,918	6,841,918	6,841,918	6,841,918
	13-14 Ending Cash Balance	5,191,497	6,701,509	6,852,207	6,852,207	6,852,207	6,852,207	6,852,207	6,852,207	6,852,207	6,852,207	6,852,207	6,852,207	6,852,207	6,852,207	6,852,207
	12-13 Ending Cash Balance	6,114,088	8,048,085	7,731,125	7,731,125	7,731,125	7,731,125	7,731,125	7,731,125	7,731,125	7,731,125	7,731,125	7,731,125	7,731,125	7,731,125	7,731,125
	11-12 Ending Cash Balance	2,892,835	5,396,252	6,855,487	6,855,487	6,855,487	6,855,487	6,855,487	6,855,487	6,855,487	6,855,487	6,855,487	6,855,487	6,855,487	6,855,487	6,855,487
	10-11 Ending Cash Balance	5,319,602	7,062,673	6,855,487	6,855,487	6,855,487	6,855,487	6,855,487	6,855,487	6,855,487	6,855,487	6,855,487	6,855,487	6,855,487	6,855,487	6,855,487
	09-10 Ending Cash Balance	9,183,277	8,464,051	7,091,938	6,741,668	6,741,668	6,741,668	6,741,668	6,741,668	6,741,668	6,741,668	6,741,668	6,741,668	6,741,668	6,741,668	6,741,668
	08-09 Ending Cash Balance	6,043,856	7,235,459	6,809,456	8,003,432	5,657,603	8,003,432	8,003,432	8,003,432	8,003,432	8,003,432	8,003,432	8,003,432	8,003,432	8,003,432	8,003,432
	07-08 Ending Cash Balance	6,980,724	7,617,609	8,491,569	7,924,443	7,091,057	7,924,443	7,924,443	7,924,443	7,924,443	7,924,443	7,924,443	7,924,443	7,924,443	7,924,443	7,924,443
	06-07 Ending Cash Balance	7,545,463	9,015,217	7,925,866	7,534,185	6,607,609	7,534,185	7,534,185	7,534,185	7,534,185	7,534,185	7,534,185	7,534,185	7,534,185	7,534,185	7,534,185
	05-06 Ending Cash Balance	8,948,191	10,466,488	9,689,074	9,185,461	8,260,447	9,185,461	9,185,461	9,185,461	9,185,461	9,185,461	9,185,461	9,185,461	9,185,461	9,185,461	9,185,461
	04-05 Ending Cash Balance	9,890,036	11,367,350	9,839,581	11,084,006	8,333,970	11,084,006	11,084,006	11,084,006	11,084,006	11,084,006	11,084,006	11,084,006	11,084,006	11,084,006	11,084,006

District's authorized signature

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	22,636,129.00	301	0.00	303	22,636,129.00	305	191,603.00		307	22,444,526.00	309
2000 - Classified Salaries	7,399,826.00	311	293,238.00	313	7,106,588.00	315	756,824.00		317	6,349,764.00	319
3000 - Employee Benefits	12,901,617.00	321	284,063.00	323	12,617,554.00	325	542,850.00		327	12,074,704.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,509,450.32	331	71,269.00	333	2,438,181.32	335	1,072,967.00		337	1,365,214.32	339
5000 - Services. . . & 7300 - Indirect Costs	5,031,745.00	341	83,709.00	343	4,948,036.00	345	847,673.00		347	4,100,363.00	349
TOTAL					49,746,488.32	365			TOTAL	46,334,571.32	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	393
10. Other Benefits (EC 22310). . . . .		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			64.17%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	64.17%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	46,334,571.32
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

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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	22,193,346.00	301	17,860.00	303	22,175,486.00	305	145,742.00		307	22,029,744.00	309
2000 - Classified Salaries	7,552,478.00	311	253,087.00	313	7,299,391.00	315	761,296.00		317	6,538,095.00	319
3000 - Employee Benefits	14,555,152.00	321	291,997.00	323	14,263,155.00	325	592,425.00		327	13,670,730.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,670,486.00	331	71,269.00	333	1,599,217.00	335	544,232.00		337	1,054,985.00	339
5000 - Services. . . & 7300 - Indirect Costs	6,282,131.00	341	83,059.00	343	6,199,072.00	345	1,662,231.00		347	4,536,841.00	349
TOTAL					51,536,321.00	365			TOTAL	47,830,395.00	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.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	393
10. Other Benefits (EC 22310). . . . .		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			64.00%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	64.00%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	47,830,395.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

Current Expense Formula/Minimum Classroom Compensation

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**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**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) 2,527,291.00
- 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. \_\_\_\_\_

**B. Salaries and Benefits - All Other Activities**

- 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) 42,381,373.00

**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) 5.96%

**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.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. \_\_\_\_\_  
Retain supporting documentation.

**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. 423,945.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,309,037.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	940,929.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	17,900.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
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)	254,435.98
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)	5,256.96
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)	423,945.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,103,613.94
9. Carry-Forward Adjustment (Part IV, Line F)	353,260.61
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,456,874.55

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	36,013,831.32
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,681,068.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	4,233,923.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	800.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	678,592.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	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)	20,083.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	103,198.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,014,624.02
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	82,947.04
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	423,945.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,490,144.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,169,302.00
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)	53,912,457.38

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment  
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 5.76%

**D. Preliminary Proposed Indirect Cost Rate**

**(For final approved fixed-with-carry-forward rate for use in 2017-18 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))**

(Line A10 divided by Line B18) 6.41%



**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>3,103,613.94</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>101,615.67</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.29%) times Part III, Line B18); zero if negative	<u>353,260.61</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.29%) times Part III, Line B18) or (the highest rate used to recover costs from any program (10.54%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>353,260.61</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
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:	<u>not applicable</u>
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:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>353,260.61</u>

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	2,134,818.78		665,186.37	2,800,005.15
2. State Lottery Revenue	8560	748,880.00		228,131.00	977,011.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(1,340,000.00)	1,340,000.00		0.00
6. Total Available (Sum Lines A1 through A5)		1,543,698.78	1,340,000.00	893,317.37	3,777,016.15
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	10,897.00			10,897.00
2. Classified Salaries	2000-2999	3,006.00			3,006.00
3. Employee Benefits	3000-3999	4,772.00			4,772.00
4. Books and Supplies	4000-4999	344,237.00		510,824.00	855,061.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	61,322.00			61,322.00
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	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	821.00			821.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		425,055.00	0.00	510,824.00	935,879.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	1,118,643.78	1,340,000.00	382,493.37	2,841,137.15
<b>D. COMMENTS:</b>					

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.

# Multi-Year Projections Summary Report Lakeside Union Elementary 2016-17 Adopted Budget

DESCRIPTION	OBJECT CODE	FY 2016-17 Current (Base Year)			FY 2017-18 First Projected Year			FY 2018-19 Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		\$7,758,556	\$1,245,127	\$9,003,683	\$8,631,690	\$637,025	\$9,268,715	\$8,687,582	\$373,035	\$9,060,617
<b>A</b>	<b>Beginning Balance as of July 1</b>									
<b>B</b>	<b>Revenues</b>									
1	LCFF Sources	39,566,231	240,163	39,806,394	40,552,325	240,163	40,792,488	41,344,564	240,163	41,584,727
2	Federal Revenues	160,850	2,513,333	2,674,183	160,850	2,513,333	2,674,183	160,850	2,513,333	2,674,183
3	Other State Revenues	2,064,075	3,754,725	5,818,800	876,863	3,010,812	3,887,675	876,863	3,010,812	3,887,675
4	Other Local Revenues	1,143,125	3,490,559	4,633,684	1,143,487	3,490,559	4,634,046	1,143,894	3,490,559	4,634,453
5	<b>Total Revenues</b>	<b>42,934,281</b>	<b>9,998,780</b>	<b>52,933,061</b>	<b>42,733,525</b>	<b>9,254,867</b>	<b>51,988,392</b>	<b>43,526,171</b>	<b>9,254,867</b>	<b>52,781,038</b>
	<b>Beginning Balance &amp; Revenue (A+B5)</b>	<b>\$50,692,837</b>	<b>\$11,243,907</b>	<b>\$61,936,744</b>	<b>\$51,365,215</b>	<b>\$9,891,892</b>	<b>\$61,257,107</b>	<b>\$52,213,753</b>	<b>\$9,627,902</b>	<b>\$61,841,655</b>
<b>C</b>	<b>Expenditures</b>									
1	Certified Salaries	18,087,351	4,105,995	22,193,346	18,416,661	3,954,203	22,370,864	18,692,911	4,013,516	22,706,427
2	Classified Salaries	4,647,716	2,904,762	7,552,478	4,709,564	2,944,120	7,653,684	4,772,340	2,984,068	7,756,407
3	Employee Benefits	9,215,430	5,339,722	14,555,152	10,124,214	5,755,277	15,879,491	11,057,486	6,376,098	17,433,584
4	Books & Supplies	944,118	726,368	1,670,486	937,065	639,394	1,576,459	941,663	550,315	1,491,978
5	Services, Other Operating Exp	3,108,866	3,291,819	6,400,685	2,393,445	2,389,345	4,782,789	2,461,682	2,431,624	4,893,306
6	Capital Outlay	360,000	0	360,000	0	0	0	0	0	0
7	Other Outgo - exclude Direct Sup.	0	0	0	0	0	0	0	0	0
8	Debt Service	54,436	0	54,436	54,436	0	54,436	54,436	0	54,436
9	Direct Support/Indirect Costs	(928,413)	809,859	(118,554)	(949,395)	828,162	(121,233)	(973,035)	848,783	(124,252)
10	CSR Reduction (for info only)	0	0	0	0	0	0	0	0	0
11	Projected Budget Reduction	0	0	0	0	0	0	0	0	0
12	<b>Total Expenditures:</b>	<b>\$35,489,504</b>	<b>\$17,178,525</b>	<b>\$52,668,029</b>	<b>\$35,685,990</b>	<b>\$16,510,500</b>	<b>\$52,196,490</b>	<b>\$37,007,482</b>	<b>\$17,204,404</b>	<b>\$54,211,886</b>
<b>D</b>	<b>Interfund Xfers/Other Sources</b>									
1	Transfers In	0	0	0	0	0	0	0	0	0
2	Transfers Out	0	0	0	0	0	0	0	0	0
3	Sources	0	0	0	0	0	0	0	0	0
4	Uses	0	0	0	0	0	0	0	0	0
5	Contributions	(6,571,643)	6,571,643	0	(6,991,643)	6,991,643	0	(7,591,643)	7,591,643	0
<b>E</b>	<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$873,134</b>	<b>(\$608,102)</b>	<b>\$265,032</b>	<b>\$55,892</b>	<b>(\$263,990)</b>	<b>(\$208,098)</b>	<b>(\$1,072,954)</b>	<b>(\$357,894)</b>	<b>(\$1,430,848)</b>
<b>F</b>	<b>Ending Balance</b>	<b>\$8,631,690</b>	<b>\$637,025</b>	<b>\$9,268,715</b>	<b>\$8,687,582</b>	<b>\$373,035</b>	<b>\$9,060,617</b>	<b>\$7,614,628</b>	<b>\$15,141</b>	<b>\$7,629,769</b>
1	Revolving Cash	38,500	0	38,500	38,500	0	38,500	38,500	0	38,500
2	Other Reserves	0	0	0	0	0	0	0	0	0
3	Restricted	0	637,025	637,025	0	373,035	373,035	0	15,141	15,141
4	Stabilization Arrangements	0	0	0	0	0	0	0	0	0
5	Other Commitments	0	0	0	0	0	0	0	0	0
6	Assigned - Other Assignments	0	0	0	0	0	0	0	0	0
7	Reserve for Economic Uncertainties	1,580,041	0	1,580,041	1,565,895	0	1,565,895	1,626,357	0	1,626,357
8	Unassigned/unappropriated Amount	7,013,150	0	7,013,150	7,083,188	0	7,083,188	5,949,771	0	5,949,771
<b>G</b>	<b>Components of Ending Fund Balance Total</b>	<b>\$8,631,690</b>	<b>\$637,025</b>	<b>\$9,268,715</b>	<b>\$8,687,582</b>	<b>\$373,035</b>	<b>\$9,060,617</b>	<b>\$7,614,628</b>	<b>\$15,141</b>	<b>\$7,629,769</b>
	<b>Reserve Percentage Level for this district:</b>	<b>3.00%</b>		<b>3% Calculated Reserve, or \$50,000 (greater of the two)</b>						
	FY 2016-17 ADA Input Sheet (District):	4,889,58		FY 2016-17 Bud	\$1,580,041		\$1,580,041	\$0		\$0
				FY 2017-18 Proj	\$1,565,895		\$1,565,895	\$0		\$0
				FY 2018-19 Proj	\$1,626,357		\$1,626,357	\$0		\$0
	FY 2017-18 Unappropriated Amount is:	Positive								
	FY 2018-19 Unappropriated Amount is:	Positive								

\*NOTE: Negative number means reserve % not met compares amount in 9770 only.  
 \*NOTE: negative number means reserve % not met compares amount in 9770 only. A difference of 0 does not necessarily mean the Unappropriated Amount is positive

# Multi-Year Projections Detail Report

## Lakeside Union Elementary 2016-17 Adopted Budget

OBJECTS	ACCOUNT DESCRIPTION	FY 2016-17			FY 2017-18			FY 2018-19				
		Base Year		% Inc	First Projected Year		% Inc	Second Projected Year		% Inc		
		Unrestricted	Restricted		Unrestricted	Restricted		Unrestricted	Restricted			
<b>LCFF SOURCES</b>												
8011	State Aide - Current Year	26,395,528	0	5.61%	27,876,596	0	27,876,596	0	13.50%	31,638,680	0	31,638,680
8012	Education Protection Account State Aid	6,187,177	0	0.00%	5,692,203	0	5,692,203	0	0.00%	2,722,358	0	2,722,358
	Adjustments for Prop tax Incr. (decr.)	0	0	0.00%	0	0	0	0	0.00%	0	0	0
8019	State Aide Prior Years	0	0	0.00%	0	0	0	0	0.00%	0	0	0
8021	Tax Relief Subv-Homeowners' Exempt.	63,275	0	0.00%	63,275	0	63,275	0	0.00%	63,275	0	63,275
8022	Tax Relief Subvention - Timber Yield	0	0	0.00%	0	0	0	0	0.00%	0	0	0
8029	Tax Relief Subvention - In-Leu Taxes	0	0	0.00%	0	0	0	0	0.00%	0	0	0
8041	County & District Taxes - Sec. Roll	7,920,741	0	0.00%	7,920,741	0	7,920,741	0	0.00%	7,920,741	0	7,920,741
8042	County & District Taxes - Unsec. Roll	254,906	0	0.00%	254,906	0	254,906	0	0.00%	254,906	0	254,906
8043	County & District Taxes - Pr. Yr. Taxes	(4,317)	0	0.00%	(4,317)	0	(4,317)	0	0.00%	(4,317)	0	(4,317)
8044	County & District Taxes - Supp. Taxes	455,831	0	0.00%	455,831	0	455,831	0	0.00%	455,831	0	455,831
8045	County & District Taxes - ERAF	(311,764)	0	0.00%	(311,764)	0	(311,764)	0	0.00%	(311,764)	0	(311,764)
8047	Cnty & Dist Txs-Comm Redev. Fds.	188,650	0	0.00%	188,650	0	188,650	0	0.00%	188,650	0	188,650
8048	Cnty & Dist Taxes-Pen/Int on Dliq RLTX	0	0	0.00%	0	0	0	0	0.00%	0	0	0
8081	Misc Fds (EC41604)-Ryl Ties/Bns	0	0	0.00%	0	0	0	0	0.00%	0	0	0
8082	MISC FDS (EC 41604)-Others	0	0	0.00%	0	0	0	0	0.00%	0	0	0
8089	LESS: NON LCFF - (50%) Adj	0	0	0.00%	0	0	0	0	0.00%	0	0	0
	<b>SUBTOTAL, LCFF Sources.....</b>	<b>41,150,027</b>	<b>0</b>	<b>2.40%</b>	<b>42,136,121</b>	<b>0</b>	<b>42,136,121</b>	<b>0</b>	<b>1.88%</b>	<b>42,928,360</b>	<b>0</b>	<b>42,928,360</b>
<b>LCFF TRANSFERS</b>												
8091	Unrestricted LCFF Transfers - CY	0	0	1.11%	0	0	0	0	2.42%	0	0	0
8096	Transfer to Charter Schools in Lieu of Propert	(1,583,796)	0	0.00%	(1,583,796)	0	(1,583,796)	0	0.00%	(1,583,796)	0	(1,583,796)
8097	Property Tax Transfers	0	240,163	0.00%	0	240,163	240,163	0	0.00%	0	240,163	240,163
8099	LCFF/Revenue Limit Transfers - Prior Years	0	0	0.00%	0	0	0	0	0.00%	0	0	0
	<b>TOTAL, LCFF Sources.....</b>	<b>39,566,231</b>	<b>240,163</b>	<b>2.48%</b>	<b>40,552,325</b>	<b>240,163</b>	<b>40,792,488</b>	<b>240,163</b>	<b>1.94%</b>	<b>41,344,564</b>	<b>240,163</b>	<b>41,584,727</b>
<b>FEDERAL REVENUES</b>												
8110	Maintenance and Operations	160,850	0	0.00%	160,850	0	160,850	0	0.00%	160,850	0	160,850
8181	Special Ed entitlement Per UDC	0	1,032,680	0.00%	1,032,680	0	1,032,680	0	0.00%	1,032,680	0	1,032,680
8182	Discretionary Grants	0	243,696	0.00%	243,696	0	243,696	0	0.00%	243,696	0	243,696
8220	Child Nutrition Programs	0	0	0.00%	0	0	0	0	0.00%	0	0	0
8260	Forest Reserve Funds	0	0	0.00%	0	0	0	0	0.00%	0	0	0
8270	Flood Control Funds	0	0	0.00%	0	0	0	0	0.00%	0	0	0
8280	Wildlife Reserve Funds	0	0	0.00%	0	0	0	0	0.00%	0	0	0
8281	FEMA	0	0	0.00%	0	0	0	0	0.00%	0	0	0
8285	Interagency Contracts between LEAS	0	0	0.00%	0	0	0	0	0.00%	0	0	0
8287	Pass-thru Rev. from Federal Sources	0	0	0.00%	0	0	0	0	0.00%	0	0	0
8290	All Other Federal Revenue	0	1,236,957	0.00%	1,236,957	0	1,236,957	0	0.00%	1,236,957	0	1,236,957
	<b>TOTAL, Federal Revenues.....</b>	<b>160,850</b>	<b>2,513,333</b>	<b>0.00%</b>	<b>160,850</b>	<b>2,513,333</b>	<b>2,674,183</b>	<b>160,850</b>	<b>0.00%</b>	<b>1,236,957</b>	<b>2,513,333</b>	<b>2,674,183</b>
<b>OTHER STATE REVENUES</b>												
8311	Other State Apportionment - Cur Year	0	728,698	0.00%	728,698	0	728,698	0	0.00%	728,698	0	728,698
8319	Other State Apportionment - Prior Year	0	0	0.00%	0	0	0	0	0.00%	0	0	0
8520	Child Nutrition Programs	0	0	0.00%	0	0	0	0	0.00%	0	0	0
8550	Mandated Costs Reimbursements	1,295,739	0	-89.28%	138,962	0	138,962	0	0.00%	138,962	0	138,962
8560	State Lottery Revenues	714,976	209,386	-4.26%	684,541	200,473	885,014	200,473	0.00%	684,541	200,473	885,014
8575	Tax Relief Subv Res Levies H/O Exempt.	0	0	0.00%	0	0	0	0	0.00%	0	0	0

# Multi-Year Projections Detail Report Lakeside Union Elementary 2016-17 Adopted Budget

OBJECTS	ACCOUNT DESCRIPTION	FY 2016-17 Base Year			% Inc			FY 2017-18 First Projected Year			FY 2018-19 Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
8576	Tax Relief Subv Res levies In-Leu Tx	0	0	0	0.00%	0	0	0	0.00%	0	0	0	
8587	Pass-thru From State Sources	0	0	0	0.00%	0	0	0	0.00%	0	0	0	
8590	All Other State Revenue	53,360	2,816,641	2,870,001	0.00%	2,081,641	2,135,001	0.00%	2,081,641	2,081,641	2,135,001	2,135,001	
	<b>TOTAL, Other State Revenues.....</b>	<b>2,064,075</b>	<b>3,754,725</b>	<b>5,818,800</b>	<b>-33.19%</b>	<b>876,863</b>	<b>3,010,812</b>	<b>3,887,675</b>	<b>0.00%</b>	<b>876,863</b>	<b>3,010,812</b>	<b>3,887,675</b>	
<b>OTHER LOCAL REVENUES</b>													
8615	Cnty & Dist Tx/Res Levies-Sec Rolls	0	0	0	0.00%	0	0	0	0.00%	0	0	0	
8616	Cnty & Dist Tx/Res Levies-Unsec. RL	0	0	0	0.00%	0	0	0	0.00%	0	0	0	
8617	Cnty & Dist Tx/Res Levies-Pr Yr Tx	0	0	0	0.00%	0	0	0	0.00%	0	0	0	
8618	Cnty & Dist Tx/Res Levies-Sup Tax	0	0	0	0.00%	0	0	0	0.00%	0	0	0	
8621	Non-ad Valorem Taxes-Parcel Taxes	0	0	0	0.00%	0	0	0	0.00%	0	0	0	
8622	Non-ad Valorem Taxes - Others	0	0	0	0.00%	0	0	0	0.00%	0	0	0	
8625	Com Rdv Fd Not Subj To RL Reduc	0	160,276	160,276	0.00%	160,276	160,276	0.00%	160,276	160,276	160,276	160,276	
8629	Penalties/Int On Delinq Non RL Taxes	0	0	0	0.00%	0	0	0	0.00%	0	0	0	
8631	Sale of Equip. & Supplies (E.C. 39522)	0	0	0	0.00%	0	0	0	0.00%	0	0	0	
8632	Sale of Publications	0	0	0	0.00%	0	0	0	0.00%	0	0	0	
8634	Food Service Sales	0	0	0	0.00%	0	0	0	0.00%	0	0	0	
8639	All Other Sales	0	0	0	0.00%	0	0	0	0.00%	0	0	0	
8650	Leases and Rental	16,000	16,000	16,000	2.26%	16,362	16,362	2.49%	16,769	16,769	16,769	16,769	
8660	Interest	26,856	26,856	26,856	0.00%	26,856	26,856	0.00%	26,856	26,856	26,856	26,856	
8662	Net Inc/(dcr) FMV of Investments	0	0	0	0.00%	0	0	0	0.00%	0	0	0	
8671	Adult Ed Fees	0	0	0	0.00%	0	0	0	0.00%	0	0	0	
8672	Fees & Contrt Non-Resident Students	0	0	0	0.00%	0	0	0	0.00%	0	0	0	
8675	Transportation Fees From Individuals	33,931	33,931	33,931	0.00%	33,931	33,931	0.00%	33,931	33,931	33,931	33,931	
8677	Interagency Revenues	778,398	526,424	1,304,822	0.00%	778,398	1,304,822	0.00%	778,398	526,424	1,304,822	1,304,822	
8681	Mitigation / Development Fees	0	0	0	0.00%	0	0	0	0.00%	0	0	0	
8689	All Other Fees & Contracts	0	0	0	0.00%	0	0	0	0.00%	0	0	0	
8691	Loc Rev (Misc. Fds Non-RL (50%) Adj.)	0	0	0	0.00%	0	0	0	0.00%	0	0	0	
8697	Pass-Thru Revenue - Local Sources	0	0	0	0.00%	0	0	0	0.00%	0	0	0	
8699	All other Local Revenues	287,940	186,760	474,700	0.00%	287,940	474,700	0.00%	287,940	186,760	474,700	474,700	
8710	Tuitions	0	0	0	0.00%	0	0	0	0.00%	0	0	0	
8781-8783	Other Transfer In	0	0	0	0.00%	0	0	0	0.00%	0	0	0	
8791	Transfers of Appomt. - From Districts	0	0	0	0.00%	0	0	0	0.00%	0	0	0	
8792	Transfers of Appomt. - From COE	0	2,617,099	2,617,099	0.00%	2,617,099	2,617,099	0.00%	2,617,099	2,617,099	2,617,099	2,617,099	
8793	Transfers of Appomt. - From JPAs	0	0	0	0.00%	0	0	0	0.00%	0	0	0	
8799	Transfers From All Others	0	0	0	0.00%	0	0	0	0.00%	0	0	0	
	<b>TOTAL, Other Local Revenues.....</b>	<b>1,143,125</b>	<b>3,490,559</b>	<b>4,633,684</b>	<b>0.01%</b>	<b>1,143,487</b>	<b>4,634,046</b>	<b>51,988,392</b>	<b>0.01%</b>	<b>1,143,894</b>	<b>3,490,559</b>	<b>4,634,453</b>	
	<b>TOTAL, REVENUES.....</b>	<b>42,934,281</b>	<b>9,998,780</b>	<b>52,933,061</b>	<b>-1.78%</b>	<b>42,733,525</b>	<b>9,254,867</b>	<b>51,988,392</b>	<b>1.52%</b>	<b>43,526,171</b>	<b>9,254,867</b>	<b>52,781,038</b>	
<b>CERTIFICATED SALARIES d = District manual input</b>													
1100	Teacher's Salaries	15,181,895	3,922,310	19,104,205	1.50%	15,409,623	3,825,763	19,235,386	1.50%	15,640,768	3,883,149	19,523,917	
1200	School Administrators' Salaries	961,244	110,474	1,071,718	1.50%	975,663	112,131	1,087,794	1.50%	990,298	113,813	1,104,111	
1300	Supervisors' Salaries	1,944,212	73,211	2,017,423	1.50%	2,031,375	16,309	2,047,684	1.50%	2,061,846	16,554	2,078,400	
1900	Other Certificated Salaries	0	0	0	0.00%	0	0	0	0.00%	0	0	0	
	<b>TOTAL, Certificate Salaries.....</b>	<b>18,087,351</b>	<b>4,105,995</b>	<b>22,193,346</b>	<b>0.80%</b>	<b>18,416,661</b>	<b>3,954,203</b>	<b>22,370,864</b>	<b>1.13%</b>	<b>18,692,911</b>	<b>4,013,516</b>	<b>22,706,427</b>	
<b>CLASSIFIED SALARIES</b>													
2100	Instructional Aides' Salaries	44,949	1,729,920	1,774,869	1.50%	45,623	1,755,869	1,801,492	1.50%	46,308	1,782,207	1,828,514	

# Multi-Year Projections Detail Report Lakeside Union Elementary 2016-17 Adopted Budget

ACCOUNT DESCRIPTION	OBJECTS	FY 2016-17 Base Year			FY 2017-18 First Projected Year			FY 2018-19 Second Projected Year		
		% Inc			% Inc			% Inc		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Classroom Supports	2200	1,696,455	731,644	2,428,099	1,721,902	742,619	2,464,520	1,747,730	753,758	2,501,488
Classroom Supervisors & Admin.	2300	714,098	75,073	789,171	724,809	76,199	801,009	735,682	77,342	813,024
Clerical & Office Salaries	2400	1,667,700	87,203	1,754,903	1,692,716	88,511	1,781,227	1,718,106	89,839	1,807,945
Other Classified Salaries	2900	524,514	280,922	805,436	524,514	280,922	805,436	524,514	280,922	805,436
<b>TOTAL, Classified Salaries.....</b>		<b>4,647,716</b>	<b>2,904,762</b>	<b>7,552,478</b>	<b>4,709,564</b>	<b>2,944,120</b>	<b>7,653,684</b>	<b>4,772,340</b>	<b>2,984,068</b>	<b>7,756,407</b>
<b>EMPLOYEE BENEFITS</b>										
STRS	3101-3102	2,210,850	2,391,202	4,602,052	2,582,147	2,641,451	5,223,597	2,956,889	3,024,800	5,981,689
PERS	3201-3202	564,906	357,413	922,319	638,865	404,303	1,043,169	714,207	452,090	1,166,297
OASDI/Medicare/Alternative	3301-3302	649,210	289,685	938,895	660,380	285,039	945,419	670,061	289,141	959,201
Health & Welfare Benefits*	3401-3402	5,105,167	2,074,609	7,179,776	5,526,651	2,191,574	7,718,225	5,968,783	2,366,900	8,335,683
Unemployment Insurance	3501-3502	15,003	9,299	24,302	15,261	9,150	24,411	15,485	9,282	24,766
Worker's Compensation	3601-3602	366,001	113,376	479,377	378,359	113,374	491,733	390,157	116,878	507,034
OPEB Allocated Costs	3701-3702	145,048	46,129	191,177	153,751	48,897	202,648	162,976	51,831	214,806
OPEB Active Employee Costs	3751-3752	159,245	58,009	217,254	168,800	61,490	230,289	178,928	65,179	244,107
Other Employee Benefits	3901-3902	0	0	0	0	0	0	0	0	0
<b>TOTAL, Employee Benefits.....</b>		<b>9,215,430</b>	<b>5,339,722</b>	<b>14,555,152</b>	<b>10,124,214</b>	<b>5,755,277</b>	<b>15,879,491</b>	<b>11,057,486</b>	<b>6,376,098</b>	<b>17,433,584</b>
<b>BOOKS AND SUPPLIES</b>										
Textbooks & Core Materials	4100	150,000	150,000	300,000	150,000	150,000	300,000	150,000	73,735	223,735
Books & Other Ref. Materials	4200	0	40,000	40,000	0	40,904	40,904	-	41,923	41,923
Instructional Mat'l And Supplies	4300	738,208	503,599	1,241,807	729,892	414,980	1,144,872	733,066	400,313	1,133,379
Noncapitalized Supplies	4400	55,910	32,769	88,679	57,174	33,510	90,683	58,597	34,344	92,941
Food	4700	0	0	0	0	0	0	-	-	0
<b>TOTAL, Books And Supplies.....</b>		<b>944,118</b>	<b>726,368</b>	<b>1,670,486</b>	<b>937,065</b>	<b>639,394</b>	<b>1,576,459</b>	<b>941,663</b>	<b>550,315</b>	<b>1,491,978</b>
<b>SERVICES, OTHER OPERATING EXPENSES</b>										
Subagreements for Services	5100	0	438,187	438,187	0	448,090	448,090	0	459,247	459,247
Travel & Conferences	5200	166,315	160,984	327,299	170,074	87,927	258,001	174,309	90,117	264,425
Dues & Memberships	5300	44,916	900	45,816	45,931	920	46,851	47,075	943	48,018
Insurance	5400-5450	254,783	0	254,783	260,541	0	260,541	267,029	0	267,029
Oper. & Housekeeping Services	5500	1,481,118	10,547	1,491,665	1,514,591	10,785	1,525,377	1,552,305	11,054	1,563,359
Rentals, Leases & Repairs	5600	381,272	75,700	456,972	134,239	77,411	211,650	137,581	79,338	216,920
DIRECT COSTS - Xfer of Service	5710	(676,385)	676,385	0	(676,385)	676,385	0	(676,385)	676,385	0
DIRECT COSTS - Interfund Svcs	5750	(179,023)	15,000	(164,023)	(179,023)	15,000	(164,023)	(179,023)	15,000	(164,023)
Other Services & Oper. Exp.	5800	1,471,609	1,905,816	3,377,425	955,503	1,064,338	2,019,842	966,636	1,090,840	2,057,477
Communication	5900	164,261	8,300	172,561	167,973	8,488	176,461	172,156	8,699	180,855
<b>TOTAL, Services, Other Operating Expenses.....</b>		<b>3,108,866</b>	<b>3,291,819</b>	<b>6,400,685</b>	<b>2,993,445</b>	<b>2,389,345</b>	<b>4,782,789</b>	<b>2,461,682</b>	<b>2,431,624</b>	<b>4,893,306</b>
<b>CAPITAL OUTLAY</b>										
Sites & Improvement Of Sites	6100	0	0	0	0	0	0	0	0	0
Land Improvements	6170	0	0	0	0	0	0	0	0	0
Buildings & Improvements	6200	0	0	0	0	0	0	0	0	0
Books, Media New Sch Exp. Lib.	6300	0	0	0	0	0	0	0	0	0
Equipment	6400	360,000	0	360,000	0	0	0	0	0	0
Equipment Replacement	6500	0	0	0	0	0	0	0	0	0
<b>TOTAL, Capital Outlay.....</b>		<b>360,000</b>	<b>0</b>	<b>360,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL OUTGO d = District manual input</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
TUITIONS - Inst Under Interdist. Agrmts	7110	0	0	0	0	0	0	0	0	0

# Multi-Year Projections Detail Report Lakeside Union Elementary 2016-17 Adopted Budget

ACCOUNT DESCRIPTION	OBJECTS	FY 2016-17			FY 2017-18			FY 2018-19				
		Base Year		% Inc	First Projected Year		% Inc	Second Projected Year		% Inc		
		Unrestricted	Restricted		Unrestricted	Restricted		Unrestricted	Restricted		Unrestricted	Restricted
State Special Schools	7130	0	0	0.00%	0	0	0	0	0.00%	0	0	0
TUITIONS Excess Costs Pmts To Dist	7141	0	0	0.00%	0	0	0	0	0.00%	0	0	0
TUITIONS Excess Costs Pmts To COE	7142	0	0	0.00%	0	0	0	0	0.00%	0	0	0
TUITIONS Excess Costs Pmts To JPAS	7143	0	0	0.00%	0	0	0	0	0.00%	0	0	0
Transfers of Pass-Thru Rev. To Dist	7211	0	0	0.00%	0	0	0	0	0.00%	0	0	0
Transfers of Pass-Thru Rev. To COE	7212	0	0	0.00%	0	0	0	0	0.00%	0	0	0
Transfers of Pass-Thru Rev. To JPAs	7213	0	0	0.00%	0	0	0	0	0.00%	0	0	0
SELPA Transfer of Apport. - To District	7221	0	0	0.00%	0	0	0	0	0.00%	0	0	0
SELPA Transfer of Apport. - To COE	7222	0	0	0.00%	0	0	0	0	0.00%	0	0	0
SELPA Transfer of Apport. - To JPAs	7223	0	0	0.00%	0	0	0	0	0.00%	0	0	0
All Other Transfers	7281-7283	0	0	0.00%	0	0	0	0	0.00%	0	0	0
All Other Transfers To All Others	7299	0	0	0.00%	0	0	0	0	0.00%	0	0	0
Debt Service - Interest	7438	0	0	0.00%	0	0	0	0	0.00%	0	0	0
Other Debt Service - Principal	7439	54,436	54,436	0.00%	54,436	54,436	0	54,436	0.00%	54,436	0	54,436
<b>TOTAL, Other Outgo.....</b>		<b>54,436</b>	<b>54,436</b>	<b>0.00%</b>	<b>54,436</b>	<b>54,436</b>	<b>0</b>	<b>54,436</b>	<b>0.00%</b>	<b>54,436</b>	<b>-</b>	<b>54,436</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>												
Transfers of Indirect Costs	7310	(809,859)	809,859	2.26%	(828,162)	828,162	0	(848,783)	0.00%	(848,783)	848,783	0
Transfers of Indirect Costs - Interfund	7350	(118,554)	0	2.26%	(121,233)	0	(121,233)	(124,252)	2.49%	(124,252)	0	(124,252)
<b>TOTAL, Direct/Indirect Support Costs.....</b>		<b>(928,413)</b>	<b>809,859</b>	<b>2.26%</b>	<b>(949,395)</b>	<b>828,162</b>	<b>(121,233)</b>	<b>(973,035)</b>	<b>2.49%</b>	<b>(973,035)</b>	<b>848,783</b>	<b>(124,252)</b>
Projected Budget Reduction		0	0	0.00%	0	0	0	0	0.00%	0	0	0
<b>TOTAL EXPENDITURES.....</b>		<b>35,489,504</b>	<b>17,178,525</b>	<b>-0.90%</b>	<b>52,668,029</b>	<b>16,510,500</b>	<b>52,196,490</b>	<b>37,007,482</b>	<b>3.86%</b>	<b>17,204,404</b>	<b>17,204,404</b>	<b>54,211,886</b>
<b>A. TOTAL REVENUE SUMMARY</b>												
1) LCFF Sources	8010-8099	39,566,231	240,163	2.48%	40,552,325	240,163	40,792,488	41,344,564	1.94%	240,163	240,163	41,584,727
2) Federal Revenues	8100-8299	160,850	2,513,333	0.00%	160,850	2,513,333	2,674,183	160,850	0.00%	2,513,333	2,513,333	2,674,183
3) Other State Revenues	8300-8599	2,064,075	3,754,725	-33.19%	5,818,800	3,010,812	3,887,675	876,863	0.00%	3,010,812	3,010,812	3,887,675
4) Other Local Revenues	8600-8799	1,143,125	3,490,559	0.01%	4,633,684	3,490,559	4,634,046	1,143,894	0.01%	3,490,559	3,490,559	4,634,453
<b>5) TOTAL REVENUES.....</b>		<b>42,934,281</b>	<b>9,998,780</b>	<b>-1.78%</b>	<b>52,933,061</b>	<b>9,254,867</b>	<b>51,988,392</b>	<b>43,526,171</b>	<b>1.52%</b>	<b>9,254,867</b>	<b>9,254,867</b>	<b>52,761,038</b>
<b>B. TOTAL EXPENDITURE REVENUE SUMMARY</b>												
1) Certificated Salaries	1000-1999	18,087,351	4,105,995	0.80%	18,416,661	3,954,203	22,370,864	18,692,911	1.13%	4,013,516	4,013,516	22,706,427
2) Classified Salaries	2000-2999	4,647,716	2,904,762	1.34%	4,709,564	2,944,120	7,653,684	4,772,340	1.34%	2,984,068	2,984,068	7,756,407
3) Employee Benefits	3000-3999	9,215,430	5,339,722	9.10%	14,555,152	5,755,277	15,879,491	11,057,486	9.79%	6,376,098	6,376,098	17,433,584
4) Books and Supplies	4000-4999	944,118	726,368	-5.63%	1,670,486	639,394	1,576,459	941,663	-5.36%	550,315	550,315	1,491,978
5) Svcs, other Oper. Expense	5000-5999	3,108,866	3,291,819	-25.28%	6,400,685	2,389,345	4,782,789	2,461,682	2.31%	2,431,624	2,431,624	4,893,306
6) Capital Outlay	6000-6599	360,000	0	2.26%	360,000	0	0	0	2.49%	0	0	0
7) Other Outgo	7100-7299	0	0	0.00%	0	0	0	0	0.00%	0	0	0
8) Other Outgo - exclude dir/ind cost	7400-7499	54,436	0	0.00%	54,436	0	54,436	54,436	0.00%	54,436	0	54,436
9) Dir Support/Indirect Costs	7300-7399	(928,413)	809,859	2.26%	(118,554)	828,162	(121,233)	(973,035)	2.49%	848,783	848,783	(124,252)
10) Projected Budget Reduction		0	0	0.00%	0	0	0	0	0.00%	0	0	0
<b>10) TOTAL EXPENDITURES.....</b>		<b>35,489,504</b>	<b>17,178,525</b>	<b>-0.90%</b>	<b>52,668,029</b>	<b>16,510,500</b>	<b>52,196,490</b>	<b>37,007,482</b>	<b>3.86%</b>	<b>17,204,404</b>	<b>17,204,404</b>	<b>54,211,886</b>
<b>C. EXCESS (DEF) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>												
Excess/(Def) (A5 - B10).....		7,444,777	(7,179,745)	-1.79%	265,032	(7,255,633)	(208,098)	6,518,689	6	(7,949,537)	(7,949,537)	(1,430,848)
<b>D. OTHER FINANCING SOURCES/USES</b>												
1) a. Interfund Transfers - Transfer In	8900-8929	0	0	0.00%	0	0	0	0	0.00%	0	0	0
b. Interfund Transfers - Transfer Out	7610-7629	0	0	0.00%	0	0	0	0	0.00%	0	0	0
2) a. Other Sources/Uses-Sources	8930-8979	0	0	0.00%	0	0	0	0	0.00%	0	0	0

**Multi-Year Projections Detail Report  
Lakeside Union Elementary 2016-17 Adopted Budget**

ACCOUNT DESCRIPTION	OBJECTS	FY 2016-17			% Inc			FY 2017-18			% Inc			FY 2018-19		
		Base Year			Combined			First Projected Year			Second Projected Year					
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined			
b. Other Sources/Uses-Uses	7630-7699	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0	0	0	
3) Contributions	8980-8999	(6,571,643)	6,571,643	0	0.00%	(6,991,643)	6,991,643	0	0.00%	(7,591,643)	7,591,643	0	0	0	0	
4) TOTAL OTHER FINANCING SOURCES/USES.....		(6,571,643)	6,571,643	0	0.00%	(6,991,643)	6,991,643	0	0.00%	(7,591,643)	7,591,643	0	0	0	0	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>																
(C + D4).....		873,134	(608,102)	265,032	-178.52%	55,892	(263,990)	(208,098)	587.58%	(1,072,954)	(357,894)	(1,430,848)				
<b>F. FUND BALANCE, RESERVES</b>																
1) Beg Balance as of July 1 - Unaudited	9791	7,758,556	1,245,127	9,003,683	2.94%	8,631,690	637,025	9,268,715	-2.25%	8,687,582	373,035	9,060,617	9,060,617	9,060,617	9,060,617	
2) Ending Balance, June 30 - Next Year Beg. Balance		8,631,690	637,025	9,268,715	-2.25%	8,687,582	373,035	9,060,617	-15.79%	7,614,628	15,141	7,629,769	7,629,769	7,629,769	7,629,769	
<b>G. COMPONENTS OF ENDING FUND BALANCES</b>																
a) Nonspendable Revolving Cash	9711	38,500	0	38,500	0.00%	38,500		38,500	0.00%	38,500		38,500	38,500	38,500	38,500	
Stores	9712	0	0	0	0.00%	0		0	0.00%	0		0	0	0	0	
Prepared Expenditures	9713	0	0	0	0.00%	0		0	0.00%	0		0	0	0	0	
All Others	9719	0	0	0	0.00%	0		0	0.00%	0		0	0	0	0	
b) Restricted	9740	0	637,025	637,025	-41.44%	373,035	373,035	373,035	0.00%	373,035	15,141	15,141	15,141	15,141	15,141	
c) Committed - Stabilization Arrangements	9750	0	0	0	0.00%	0		0	0.00%	0		0	0	0	0	
Other Commitments	9760	0	0	0	0.00%	0		0	0.00%	0		0	0	0	0	
d) Assigned - Other Assignments	9780	0	0	0	0.00%	0		0	0.00%	0		0	0	0	0	
e) Unassigned/unappropriated																
Reserve for Economic Uncertainties	9789	1,580,041	0	1,580,041	-0.90%	1,565,895	0	1,565,895	0.00%	1,626,357	0	1,626,357	1,626,357	1,626,357	1,626,357	
Unassigned/unappropriated Amount	9790	7,013,150	0	7,013,150	1.00%	7,083,188	0	7,083,188	0.00%	5,949,771	0	5,949,771	5,949,771	5,949,771	5,949,771	

\* H & W Benefits: If FPY/SPY salaries are greater than PY, then HW % is applied to Base Year H&W.



**Multi-Year Projection Assumptions Sheet  
2016-17 Adopted Budget**

**Lakeside Union Elementary**

DESCRIPTION	Data in shaded areas are provided by SDCOE (for information only)			
	SDCOE	FY 2016-17	FY 2017-18	FY 2018-19
	Assumptions	(Base Year)	(Project YR 1)	(Project YR 2)
COLA - (SSC Dartboard)	Informational	0.00%	1.110%	2.420%
COLA - (DOF)	Used in Calc	0.00%	1.110%	2.420%
Funded COLA - (Categorical)	Used In Calc	0.00%	0.00%	0.00%
Gap Funding - (DOF)	Informational	54.84%	46.63%	37.74%
California Consumer Price Index - (SSC Dartboard)	Used In Calc	2.15%	2.26%	2.49%
Lottery Per ADA (SSC Dartboard)	Unrestricted	\$140	\$140	\$140
	Restricted	\$41	\$41	\$41
Current Interest Rate - (SD County Treasurer's Office)		0.50%	0.50%	0.50%
Property Taxes (% increase)	(District Input)			
Projected Budget Reduction	Unrestricted			
	Restricted			
State Aid 8011 (enter from BASC LCFF Calc.)	(District Input)	\$ 26,395,528	\$ 27,876,596	\$ 31,638,680
EPA 8012 (enter from BASC LCFF Calc.)	(District Input)	\$ 6,187,177	\$ 5,692,203	\$ 2,722,358
Average Daily Attendance (ADA) Projections	(District Input)	4,889.58	4,889.58	4,889.58
	% Change		0.00%	0.00%
<b>Salary Step &amp; Column Percent Increases:</b>				
Teachers	1100	2.00%	1.50%	1.50%
Certificated Pupil Support	1200	2.00%	1.50%	1.50%
Certificated Supervisor & Admin	1300	2.00%	1.50%	1.50%
Other Certificated	1900	0.00%	0.00%	0.00%
Instructional Aides	2100	2.00%	1.50%	1.50%
Classified Support	2200	2.00%	1.50%	1.50%
Classified Supervisor & Admin	2300	2.00%	1.50%	1.50%
Clerical, Technical, & Office Staff	2400	2.00%	1.50%	1.50%
Other Classified	2900	0.00%	0.00%	0.00%
<b>Mgmt, Cert, &amp; Classified Contract Increases:</b>				
Management Increases	(District Input)	0.00%	0.00%	0.00%
Certificated Increases	(District Input)	0.00%	0.00%	0.00%
Classified Increases	(District Input)	0.00%	0.00%	0.00%
<b>Benefits:</b>				
STRS	3100-3102	12.58%	14.43%	16.28%
PERS	3200-3202	13.888%	15.50%	17.10%
OASDI/Medicare/Alternative	3300-3302	1.45%	1.45%	1.45%
Health & Welfare Increase (% increase)	3400-3402	10.00%	8.00%	8.00%
State Unemployment	3500-3502	0.05%	0.05%	0.05%
Workers' Comp (% increase)	3600-3602	0.00%	1.63%	1.63%
OPEB Allocated Costs (% increase)	*3711-3712	10.00%	6.00%	6.00%
OPEB Active Employee Costs (% increase)	3751-3752	10.00%	6.00%	6.00%
Other Employee Benefits (include early retirement incentive)	3900-3902 (District Input)			
FY 2016-17 General Fund Beginning Balances (District Input)		Unrestricted	Restricted	Combined
		\$ 7,758,556	\$ 1,245,127	\$ 9,003,683
(+/-) Audit Adjustment (District Input)		\$ -	\$ -	\$ -
Net Beginning Balance		\$ 7,758,556	\$ 1,245,127	\$ 9,003,683

Note: The SDCOE recommended assumptions are just that, assumptions. Please forecast accordingly to your district's size and financial picture.

\*Roll up to 3701 and 3702

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	54,684,389.32
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,627,343.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	800.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	926,657.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	40,282.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	134,500.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	526,424.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,628,663.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				48,428,383.32

<b>Section II - Expenditures Per ADA</b>		<b>2015-16 Annual ADA/ Exps. Per ADA</b>	
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		5,249.40	
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,225.51	
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		<b>Total</b>	<b>Per ADA</b>
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.)		43,605,239.65	8,559.36
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		43,605,239.65	8,559.36
B. Required effort (Line A.2 times 90%)		39,244,715.69	7,703.42
C. Current year expenditures (Line I.E and Line II.B)		48,428,383.32	9,225.51
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%

<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
<b>Total adjustments to base expenditures</b>	<b>0.00</b>	<b>0.00</b>

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(166,934.00)	0.00	(117,430.00)				
Other Sources/Uses Detail					3,808,222.49	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	194,464.00	0.00	5,813.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	58,180.67		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	7,750.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	41.82		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	3,750,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	(35,280.00)	111,617.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					134,500.00	134,500.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>202,214.00</b>	<b>(202,214.00)</b>	<b>117,430.00</b>	<b>(117,430.00)</b>	<b>3,942,722.49</b>	<b>3,942,722.49</b>	<b>0.00</b>	<b>0.00</b>

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(164,023.00)	0.00	(118,554.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	203,273.00	0.00	5,813.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	5,250.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	(44,500.00)	112,741.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>208,523.00</b>	<b>(208,523.00)</b>	<b>118,554.00</b>	<b>(118,554.00)</b>	<b>0.00</b>	<b>0.00</b>		



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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

**1A. Calculating the District's ADA Variances**

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

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

Fiscal Year	Original Budget Funded ADA (Form RL, Line 5c) (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2013-14)	4,441.58	5,702.89	N/A	Met
Second Prior Year (2014-15)				
District Regular	4,650.61	4,753.04		
Charter School				
<b>Total ADA</b>	<b>4,650.61</b>	<b>4,753.04</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2015-16)				
District Regular	4,733.22	4,889.58		
Charter School		0.00		
<b>Total ADA</b>	<b>4,733.22</b>	<b>4,889.58</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2016-17)				
District Regular	4,889.58			
Charter School	0.00			
<b>Total ADA</b>	<b>4,889.58</b>			

**1B. Comparison of District ADA to the Standard**

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)



**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2013-14)	4,664	4,845	N/A	Met
Second Prior Year (2014-15)				
District Regular	4,845	4,994		
Charter School				
<b>Total Enrollment</b>	<b>4,845</b>	<b>4,994</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2015-16)				
District Regular	4,994	5,099		
Charter School				
<b>Total Enrollment</b>	<b>4,994</b>	<b>5,099</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2016-17)				
District Regular	5,099			
Charter School				
<b>Total Enrollment</b>	<b>5,099</b>			

**2B. Comparison of District Enrollment to the Standard**

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	4,651	4,845	96.0%
Second Prior Year (2014-15)			
District Regular	4,753	4,994	
Charter School			
<b>Total ADA/Enrollment</b>	<b>4,753</b>	<b>4,994</b>	<b>95.2%</b>
First Prior Year (2015-16)			
District Regular	4,890	5,099	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>4,890</b>	<b>5,099</b>	<b>95.9%</b>
		Historical Average Ratio:	95.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.2%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2016-17)				
District Regular	4,890	5,099		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>4,890</b>	<b>5,099</b>	<b>95.9%</b>	<b>Met</b>
1st Subsequent Year (2017-18)				
District Regular	4,890	5,099		
Charter School				
<b>Total ADA/Enrollment</b>	<b>4,890</b>	<b>5,099</b>	<b>95.9%</b>	<b>Met</b>
2nd Subsequent Year (2018-19)				
District Regular	4,890	5,099		
Charter School				
<b>Total ADA/Enrollment</b>	<b>4,890</b>	<b>5,099</b>	<b>95.9%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

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

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

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

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.  
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)	
LCFF Target (Reference Only)	41,208,370.00	41,680,966.00	42,668,310.00	
<b>Step 1 - Change in Population</b>	<b>Prior Year (2015-16)</b>	<b>Budget Year (2016-17)</b>	<b>1st Subsequent Year (2017-18)</b>	<b>2nd Subsequent Year (2018-19)</b>
a. ADA (Funded) (Form A, lines A6 and C4)	4,889.58	4,889.58	4,889.58	4,889.58
b. Prior Year ADA (Funded)		4,889.58	4,889.58	4,889.58
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding	37,572,114.00	39,566,231.00	40,552,325.00	
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	
c. Gap Funding (if district is not at target)		1,994,130.00	986,107.00	
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		1,994,130.00	986,107.00	
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		5.31%	2.49%	
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)</b>		5.31%	2.49%	
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>	<b>4.31% to 6.31%</b>	<b>1.49% to 3.49%</b>	<b>.95% to 2.95%</b>	

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	8,567,322.00	8,567,322.00	8,567,322.00	8,567,322.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	39,155,910.00	41,150,027.00	42,136,121.00	42,928,360.00
District's Projected Change in LCFF Revenue:		5.09%	2.40%	1.88%
LCFF Revenue Standard:		4.31% to 6.31%	1.49% to 3.49%	.95% to 2.95%
Status:		Met	Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal 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.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2013-14)	25,540,903.40	28,694,676.96	89.0%
Second Prior Year (2014-15)	28,494,834.54	31,583,941.62	90.2%
First Prior Year (2015-16)	31,715,009.00	34,629,364.00	91.6%
	Historical Average Ratio:		90.3%

  

	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 of 3% or the district's reserve standard percentage):	87.3% to 93.3%	87.3% to 93.3%	87.3% to 93.3%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2016-17)	31,950,497.00	35,489,504.00	90.0%	Met
1st Subsequent Year (2017-18)	33,250,439.00	35,685,990.00	93.2%	Met
2nd Subsequent Year (2018-19)	34,522,737.00	37,007,482.00	93.3%	Met

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.31%	2.49%	1.95%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.69% to 15.31%	-7.51% to 12.49%	-8.05% to 11.95%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.31% to 10.31%	-2.51% to 7.49%	-3.05% to 6.95%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2015-16)	3,646,638.00		
Budget Year (2016-17)	2,674,183.00	-26.67%	Yes
1st Subsequent Year (2017-18)	2,674,183.00	0.00%	No
2nd Subsequent Year (2018-19)	2,674,183.00	0.00%	No

**Explanation:**  
(required if Yes)

The \$972,455 decrease in Federal revenue from first prior year to budget year is due to several reasons. Prior year has Erate funding budgeted at \$467,315 and no budget at this time in budget year, 2016-17. Also, prior year has carryover balances. Carryover balances for deferred revenue programs are not budgeted until 1st Interim.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2015-16)	6,267,629.00		
Budget Year (2016-17)	5,818,800.00	-7.16%	Yes
1st Subsequent Year (2017-18)	3,887,675.00	-33.19%	Yes
2nd Subsequent Year (2018-19)	3,887,675.00	0.00%	No

**Explanation:**  
(required if Yes)

One-time discretionary funds from prior year to budget year reduce by approximately \$1.5 million. The one time funding in 2016-17 of \$1.5 million has been removed from subsequent years.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2015-16)	5,034,793.00		
Budget Year (2016-17)	4,633,684.00	-7.97%	Yes
1st Subsequent Year (2017-18)	4,634,046.00	0.01%	No
2nd Subsequent Year (2018-19)	4,634,453.00	0.01%	No

**Explanation:**  
(required if Yes)

Prior Year includes school donations and other local revenues that are budgeted when received. Budget year and subsequent years are have a conservative estimate and will change as revenues are received.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2015-16)	2,509,450.32		
Budget Year (2016-17)	1,670,486.00	-33.43%	Yes
1st Subsequent Year (2017-18)	1,576,459.00	-5.63%	Yes
2nd Subsequent Year (2018-19)	1,491,978.00	-5.36%	Yes

**Explanation:**  
(required if Yes)

District budgets carryover balances in expenditure accounts from prior year. Prior year 2015-16 includes carryover balances from prior year 2014-15. 1st and 2nd subsequent years have carryover balances removed that reduces the budget.



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

First Prior Year (2015-16)	5,149,175.00		
Budget Year (2016-17)	6,400,685.00	24.31%	Yes
1st Subsequent Year (2017-18)	4,782,789.00	-25.28%	Yes
2nd Subsequent Year (2018-19)	4,893,306.00	2.31%	No

**Explanation:**  
(required if Yes)

Budget year 2016-17 increases from prior year due to one-time expenses that are funded with one-time Mandate reimbursement funds. The one-time expenses are removed from 1st subsequent year.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2015-16)	14,949,060.00		
Budget Year (2016-17)	13,126,667.00	-12.19%	Not Met
1st Subsequent Year (2017-18)	11,195,904.00	-14.71%	Not Met
2nd Subsequent Year (2018-19)	11,196,311.00	0.00%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2015-16)	7,658,625.32		
Budget Year (2016-17)	8,071,171.00	5.39%	Met
1st Subsequent Year (2017-18)	6,359,248.00	-21.21%	Not Met
2nd Subsequent Year (2018-19)	6,385,284.00	0.41%	Met

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

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

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

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

The \$972,455 decrease in Federal revenue from first prior year to budget year is due to several reasons. Prior year has Erate funding budgeted at \$467,315 and no budget at this time in budget year, 2016-17. Also, prior year has carryover balances. Carryover balances for deferred revenue programs are not budgeted until 1st Interim.

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

One-time discretionary funds from prior year to budget year reduce by approximately \$1.5 million. The one time funding in 2016-17 of \$1.5 million has been removed from subsequent years.

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

Prior Year includes school donations and other local revenues that are budgeted when received. Budget year and subsequent years are have a conservative estimate and will change as revenues are received.

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

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

District budgets carryover balances in expenditure accounts from prior year. Prior year 2015-16 includes carryover balances from prior year 2014-15. 1st and 2nd subsequent years have carryover balances removed that reduces the budget.

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

Budget year 2016-17 increases from prior year due to one-time expenses that are funded with one-time Mandate reimbursement funds. The one-time expenses are removed from 1st subsequent year.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

**2. Ongoing and Major Maintenance/Restricted Maintenance Account**

		3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited <sup>1</sup> for 2014-15 Fiscal Year	Required Minimum Contribution/ Lesser of Current Year or 2014-15 Fiscal Year
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	52,668,029.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	52,668,029.00	1,580,040.87	1,247,848.50	1,247,848.50

	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
d. OMMA/RMA Contribution	1,559,545.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2013-14)	Second Prior Year (2014-15)	First Prior Year (2015-16)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,731,570.82	1,362,960.00	1,543,336.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	586,788.89	6,176,720.38
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	3,731,570.82	1,949,748.89	7,720,056.38
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	40,071,493.49	45,431,966.88	51,444,510.32
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	40,071,493.49	45,431,966.88	51,444,510.32
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	9.3%	4.3%	15.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>3.1%</b>	<b>1.4%</b>	<b>5.0%</b>

<sup>1</sup>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.

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2013-14)	(1,903,431.73)	28,694,676.96	6.6%	Not Met
Second Prior Year (2014-15)	(1,600,264.72)	31,583,941.62	5.1%	Not Met
First Prior Year (2015-16)	5,452,807.49	34,629,364.00	N/A	Met
Budget Year (2016-17) (Information only)	873,134.00	35,489,504.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

**Explanation:**  
(required if NOT met)

Prior years the district was able to deficit spend with the available reserves and careful fiscal management. The district will continue to carefully monitor fiscal solvency and make expenditure reductions as needed.

**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 <sup>1</sup>	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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2013-14)	5,390,827.00	5,809,445.34	N/A	Met
Second Prior Year (2014-15)	3,722,981.34	3,906,013.61	N/A	Met
First Prior Year (2015-16)	2,379,072.61	2,305,748.89	3.1%	Not Met
Budget Year (2016-17) (Information only)	7,758,556.38			

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

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**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

<sup>1</sup> 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.

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

<sup>3</sup> 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):	4,890	4,890	4,890
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.

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s): \_\_\_\_\_

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

**10B. Calculating the District's Reserve Standard**

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	52,668,029.00	52,196,490.00	54,211,886.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	52,668,029.00	52,196,490.00	54,211,886.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,580,040.87	1,565,894.70	1,626,356.58
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>1,580,040.87</b>	<b>1,565,894.70</b>	<b>1,626,356.58</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,580,041.00	1,565,895.00	1,626,357.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	7,013,149.38	7,083,188.00	5,949,771.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	8,593,190.38	8,649,083.00	7,576,128.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.32%	16.57%	13.98%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,580,040.87</b>	<b>1,565,894.70</b>	<b>1,626,356.58</b>
Status:	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 fiscal years.

**Explanation:**  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2015-16)	(6,239,446.00)			
Budget Year (2016-17)	(6,571,643.00)	332,197.00	5.3%	Met
1st Subsequent Year (2017-18)	(6,991,643.00)	420,000.00	6.4%	Met
2nd Subsequent Year (2018-19)	(7,591,643.00)	600,000.00	8.6%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2015-16)	3,808,142.00			
Budget Year (2016-17)	0.00	(3,808,142.00)	-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
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2015-16)	0.00			
Budget Year (2016-17)	0.00	0.00	0.0%	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

1d. **Impact of Capital Projects**  
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

District transferred in from Special Reserves, Capital Projects to General Fund. The reserves were needed in General Fund for purposes of cash flow and maintaining 15% reserves for economic uncertainties. There are no transfers in for budget year or subsequent years at this time.



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 projects that may impact the general fund operational budget.

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	General Fund multiple resources	General Fund multiple resources/object 7439	161,503
Certificates of Participation				
General Obligation Bonds	34	Bond Interest and Redemption, Fund 51	Bond Interest and Redemption, Fund 51	39,044,796
Supp Early Retirement Program	10	Unrestricted General Fund	Unrestricted General Fund, Object 5800	423,946
State School Building Loans				
Compensated Absences	on going	General Fund	Unrestricted General Fund, Objects 2000-3999	6,211

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2016
<b>TOTAL:</b>				39,636,456

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Budget Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases	50,656	54,519	54,519	54,519
Certificates of Participation				
General Obligation Bonds	220,000	220,000	220,000	220,000
Supp Early Retirement Program	193,976	173,462	136,723	124,064
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2015-16) Annual Payment (P & I)	Budget Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
<b>Total Annual Payments:</b>	464,632	447,981	411,242	398,583
<b>Has total annual payment increased over prior year (2015-16)?</b>		No	No	No

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

2.1. The district has 18 employees who have lifetime benefits. All 18 are retired now. The district no longer has lifetime benefits option available. 2.b. Only to those who have lifetime benefits.

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	478,792.00
b. OPEB unfunded actuarial accrued liability (UAAL)	6,789,240.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	
Actuarial	
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jan 01, 2014

5. OPEB Contributions

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	988,142.00	988,142.00	988,142.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	438,476.00	434,046.00	460,088.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	409,477.00	434,046.00	460,088.00
d. Number of retirees receiving OPEB benefits	175	175	175

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

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

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

No
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2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

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3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs


4. Self-Insurance Contributions

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	260.3	260.3	260.3	260.3

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

Negotiations are still in process. There are no settlements

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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

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**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--	--	--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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

**Negotiations Not Settled**

6. Cost of a one percent increase in salary and statutory benefits 231,252

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
7. Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	3,978,513	4,296,794	4,640,538
3. Percent of H&W cost paid by employer	95.0%	95.0%	95.0%
4. Percent projected change in H&W cost over prior year	8.0%	8.0%	8.0%

**Certificated (Non-management) Prior Year Settlements**

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

No		
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**Certificated (Non-management) Step and Column Adjustments**

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	489,045	496,381	503,826
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

**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?

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

**Certificated (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	145.8	146.9	146.9	146.9

**Classified (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

Negotiations are still in process. There are no settlements.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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

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**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--	--	--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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

Negotiations Not Settled

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

70,314

7. Amount included for any tentative salary schedule increases

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	0	0	0



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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
2,499,761	2,699,742	2,915,721
95.0%	95.0%	95.0%
8.0%	8.0%	8.0%

**Classified (Non-management) Prior Year Settlements**

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

No		
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**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
57,700	58,565	59,444
1.5%	1.5%	1.5%

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

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

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

**Classified (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	24.0	25.0	25.0	25.0

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

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

No
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If Yes, complete question 2.

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

None
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If n/a, skip the remainder of Section S8C.

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

26,866
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4. Amount included for any tentative salary schedule increases

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	701,502	757,622	818,232
Percent of H&W cost paid by employer	95.0%	95.0%	95.0%
Percent projected change in H&W cost over prior year	8.0%	8.0%	8.0%

**Management/Supervisor/Confidential Step and Column Adjustments**

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	26,652	27,052	27,458
Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	77,826	78,058	78,869
Percent change in cost of other benefits over prior year	1.0%	1.0%	1.0%

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

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

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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**ADDITIONAL FISCAL INDICATORS**

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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?   | <input type="text" value="No"/>  |
| A2. Is the system of personnel position control independent from the payroll system?   | <input type="text" value="Yes"/> |
| A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)   | <input type="text" value="No"/>  |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?  | <input type="text" value="No"/>  |
| A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <input type="text" value="No"/>  |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  | <input type="text" value="No"/>  |
| A7. Is the district's financial system independent of the county office system?  | <input type="text" value="No"/>  |
| A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)   | <input type="text" value="No"/>  |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?  | <input type="text" value="Yes"/> |

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

**Comments:**  
(optional)

Erin Garcia, Assistant Superintendent (CBO) started effective July 1, 2015.

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**End of School District Budget Criteria and Standards Review**

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**LCFF Calculator Universal Assumptions**  
Lakeside Union Elementary (68189) - Adopted Budget - 2016/17

Summary of Funding						
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Target	\$ 38,677,017	\$ 39,725,445	\$ 41,233,452	\$ 41,208,370	\$ 41,680,966	\$ 42,668,310
Floor	<b>27,671,965</b>	<b>29,540,026</b>	<b>33,430,088</b>	<b>37,572,100</b>	<b>39,566,218</b>	<b>40,552,348</b>
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR
Remaining Need after Gap (informational only)	9,684,259	7,113,480	3,661,338	1,642,140	1,128,641	1,323,746
Current Year Gap Funding	1,320,793	3,071,939	4,142,026	1,994,130	986,107	792,216
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
<b>Total Phase-In Entitlement</b>	<b>\$ 28,992,758</b>	<b>\$ 32,611,965</b>	<b>\$ 37,572,114</b>	<b>\$ 39,566,230</b>	<b>\$ 40,552,325</b>	<b>\$ 41,344,564</b>

Components of LCFF By Object Code						
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
8011 - State Aid	\$ 10,987,792	\$ 18,233,351	\$ 19,909,901	\$ 24,166,952	\$ 26,395,528	\$ 27,876,596
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	4,132,556	4,972,215	6,439,480	6,421,636	6,187,177	5,692,203
EPA (for LCFF Calculation purposes)	4,655,619	-	-	-	-	-
Local Revenue Sources:						
8021 to 8089 - Property Taxes	7,071,144	7,071,144	7,705,435	8,567,322	8,567,322	8,567,322
8096 - In-Lieu of Property Taxes	(1,283,952)	(1,283,952)	(1,442,851)	(1,583,796)	(1,583,796)	(1,583,796)
Property Taxes net of in-lieu	5,994,022	5,787,192	6,262,584	6,983,526	6,983,526	6,983,526
TOTAL FUNDING	\$ 25,769,989	\$ 28,992,758	\$ 32,611,965	\$ 37,572,114	\$ 39,566,230	\$ 41,344,564
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 25,769,989</b>	<b>\$ 28,992,758</b>	<b>\$ 32,611,965</b>	<b>\$ 37,572,114</b>	<b>\$ 39,566,230</b>	<b>\$ 41,344,564</b>
8012 - EPA Receipts (for budget & cashflow)	\$ 4,620,741	\$ 4,985,557	\$ 6,409,432	\$ 6,473,220	\$ 6,187,177	\$ 2,722,358

**Summary of Student Population**

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Unduplicated Pupil Population</b>						
Agency Unduplicated Pupil Count	2,354.00	2,325.00	2,423.00	2,423.00	2,423.00	2,423.00
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated pupil Count	2,354.00	2,325.00	2,423.00	2,423.00	2,423.00	2,423.00
Rolling %, Supplemental Grant	48.5900%	47.5600%	47.5400%	47.2000%	47.5200%	47.5200%
Rolling %, Concentration Grant	48.5900%	47.5600%	47.5400%	47.2000%	47.5200%	47.5200%
<b>FUNDED ADA</b>						
<b>Adjusted Base Grant ADA</b>						
Grades TK-3	2,395.35	2,398.26	2,421.44	2,421.44	2,421.44	2,421.44
Grades 4-6	1,401.56	1,479.89	1,515.45	1,515.45	1,515.45	1,515.45
Grades 7-8	851.61	874.89	952.69	952.69	952.69	952.69
Grades 9-12	2.14	-	-	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>4,650.66</b>	<b>4,753.04</b>	<b>4,889.58</b>	<b>4,889.58</b>	<b>4,889.58</b>	<b>4,889.58</b>
<b>Necessary Small School ADA</b>						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>4650.66</b>	<b>4753.04</b>	<b>4889.58</b>	<b>4889.58</b>	<b>4889.58</b>	<b>4889.58</b>
<b>ACTUAL ADA (Current Year Only)</b>						
Grades TK-3	2,395.35	2,398.26	2,421.44	2,421.44	2,421.44	2,421.44
Grades 4-6	1,401.56	1,479.89	1,515.45	1,515.45	1,515.45	1,515.45
Grades 7-8	851.61	874.89	952.69	952.69	952.69	952.69
Grades 9-12	2.14	-	-	-	-	-
<b>Total Actual ADA</b>	<b>4,650.66</b>	<b>4,753.04</b>	<b>4,889.58</b>	<b>4,889.58</b>	<b>4,889.58</b>	<b>4,889.58</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>						

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Minimum Proportionality Percentage (MPP)</b>						
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 1,229,702	\$ 2,565,229	\$ 2,767,966	\$ 2,667,379	\$ 2,667,379	\$ 2,548,457
Current year Minimum Proportionality Percentage (MPP)	4.03%	7.51%	7.70%	7.20%	7.20%	6.71%

**LOCAL CONTROL FUNDING FORMULA**

CALCULATE LCFF TARGET							
	ADA	Base	Gr Span	Supp	Concen	COLA	TARGET
Unduplicated as % of Enrollment				48.59%	48.59%	1.570%	2013-14
Grades TK-3	2,395.35	6,952	724	746	-	-	20,173,527
Grades 4-6	1,401.56	7,056		686	-	-	10,850,460
Grades 7-8	851.61	7,266		706	-	-	6,789,128
Grades 9-12	2.14	8,419	219	839	-	-	20,282
Subtract NSS	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-
<b>TOTAL BASE</b>	<b>4,650.66</b>	<b>32,747,695</b>	<b>1,734,702</b>	<b>3,350,999</b>	<b>-</b>	<b>-</b>	<b>37,833,396</b>
Targeted Instructional Improvement Block Grant							348,280
Home-to-School Transportation							495,341
Small School District Bus Replacement Program							-
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET</b>							<b>38,677,017</b>
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>							
							1/8
<b>CALCULATE LCFF FLOOR</b>							
				12-13	13-14		
				Rate	ADA		
Current year Funded ADA times Base per ADA				5,005.43	4,650.66		23,278,553
Current year Funded ADA times Other RL per ADA				56.09	4,650.66		260,856
Necessary Small School Allowance at 12-13 rates							-
2012-13 Categoricals							4,132,556
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA							-
Less Fair Share Reduction							-
Non-CDE certified New Charter: District PY rate * CY ADA							-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA							-
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR</b>							<b>27,671,965</b>

**LOCAL CONTROL FUNDING FORMULA**

CALCULATE LCFF PHASE-IN ENTITLEMENT		2013/14
LOCAL CONTROL FUNDING FORMULA TARGET		38,677,017
LOCAL CONTROL FUNDING FORMULA FLOOR		27,671,965
Applied Funding Formula: Floor or Target	FLOOR	
LCFF Need (LCFF Target less LCFF Floor, if positive)		11,005,052
Current Year Gap Funding	12.00%	1,320,793
ECONOMIC RECOVERY PAYMENT		-
<b>LCFF Entitlement before Minimum State Aid provision</b>		<b>28,992,758</b>
CALCULATE STATE AID		
Transition Entitlement		28,992,758
Local Revenue (including RDA)		(5,787,192)
Gross State Aid		23,205,566
CALCULATE MINIMUM STATE AID		
2012-13 RL/Charter Gen BG adjusted for ADA	2012/13	13-14 ADA
2012-13 NSS Allowance (deficit)	21,637,433	5,061.52
Less Current Year Property Taxes/In Lieu	(5,994,022)	
Subtotal State Aid for Historical RL/Charter General BG	15,643,411	
Categorical funding from 2012-13	4,132,556	
Charter Categorical Block Grant adjusted for ADA	-	
Minimum State Aid Guarantee	19,775,967	
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)		
Local Control Funding Formula Floor plus Funded Gap		N/A
Minimum State Aid plus Property Taxes including RDA Offset		23,539,409
Minimum State Aid Prior to Offset		(5,787,192)
Total Minimum State Aid with Offset		17,752,217
		4,132,556
		-
		21,884,773
TOTAL STATE AID		23,205,566
<b>Additional State Aid (Additional SA)</b>		
LCFF Phase-in Entitlement (before COE transfer, Choice & Charter Supplemental)		28,992,758
CHANGE OVER PRIOR YEAR	12.51%	3,222,769
LCFF Entitlement PER ADA		6,028
PER ADA CHANGE OVER PRIOR YEAR	3.41%	206
LCFF SOURCES INCLUDING EXCESS TAXES		
State Aid	2012-13	Increase
Property Taxes net of in-lieu	19,775,967	17.34%
Charter in-Lieu Taxes	5,994,022	-3.45%
LCFF pre COE, Choice, Supp	25,769,989	0.00%
		3,222,769
		28,992,758



Lakeside Union Elementary		v17.1b	
LOCAL CONTROL FUNDING		2014-15	
CALCULATE LCFF TARGET		COLA 0.850%	
Unduplicated as % of Enrollm	2 yr average	47.56%	TARGET
	ADA	Gr Span	Supp
	Base	Concen	
Grades TK-3	2,398.26	729	736
Grades 4-6	1,479.89		677
Grades 7-8	874.89		697
Grades 9-12	-	221	829
Subtract NSS	-	-	-
NSS Allowance	-	-	-
TOTAL BASE	4,753.04	1,748,332	3,377,200
Targeted Instructional Impro			38,881,824
Home-to-School Transportat			348,280
Small School District Bus Rep			495,341
LOCAL CONTROL FUNDING F			39,725,445
ECONOMIC RECOVERY TARG			1/4
CALCULATE LCFF FLOOR		12-13	14-15
Current year Funded ADA tin		Rate	ADA
Current year Funded ADA tin		5,005.43	4,753.04
Necessary Small School Allow		56.09	4,753.04
2012-13 Categoricals			4,132,556
2012-13 Categorical Program			-
Less Fair Share Reduction			-
Non-CDE certified New Chart			-
Beginning in 2014-15, prior y		\$ 284.00	4,753.04
LOCAL CONTROL FUNDING F			1,349,863
			29,540,026

Lakeside Union Elementary		v17.1b
LOCAL CONTROL FUNDING		2014-15
CALCULATE LCFF PHASE-IN ENTITLEMENT		
LOCAL CONTROL FUNDING FLOOR		2014/15
LOCAL CONTROL FUNDING FLOOR		39,725,445
Applied Funding Formula: FIC		29,540,026
LCFF Need (LCFF Target less LCFF Current Year Gap Funding)		10,185,419
ECONOMIC RECOVERY PAYMENT	30.16%	3,071,939
<b>LCFF Entitlement before Mirrored</b>		<b>32,611,965</b>
CALCULATE STATE AID		
Transition Entitlement		32,611,965
Local Revenue (including RDA)		(6,262,584)
Gross State Aid		26,349,381
CALCULATE MINIMUM STATE AID		
2012-13 RL/Charter Gen BG	12-13 Rate	N/A
2012-13 NSS Allowance (definition)	14-15 ADA	24,057,607
Less Current Year Property Tax	5,061.52	4,753.04
Subtotal State Aid for Historical		(6,262,584)
Categorical funding from 2011		17,795,023
Charter Categorical Block Grant		4,132,556
Minimum State Aid Guarantee		-
CHARTER SCHOOL MINIMUM		21,927,579
Local Control Funding Formula		-
Minimum State Aid plus Property		-
Offset		-
Minimum State Aid Prior to Categorical		-
Total Minimum State Aid with		-
TOTAL STATE AID		26,349,381
<b>Additional State Aid (Additional)</b>		
LCFF Phase-In Entitlement (before)		32,611,965
CHANGE OVER PRIOR YEAR	12.48%	3,619,207
LCFF Entitlement PER ADA		6,861
PER ADA CHANGE OVER PRIOR YEAR	10.06%	627
LCFF SOURCES INCLUDING EXCESS		
State Aid	Increase	2014-15
Property Taxes net of in-lieu	13.55%	3,143,815
Charter in-Lieu Taxes	8.21%	475,392
LCFF pre COE, Choice, Supp	0.00%	-
	12.48%	3,619,207
		32,611,965

LOCAL CONTROL FUNDING

CALCULATE LCFF TARGET

Unduplicated as % of Enrollm	3 yr average			COLA		TARGET
	ADA	Base	Gr Span	Supp	Concen	
Grades TK-3	2,421.44	7,083	737	744	-	20,736,063
Grades 4-6	1,515.45	7,189		684	-	11,930,426
Grades 7-8	952.69	7,403		704	-	7,723,341
Grades 9-12	-	8,578	223	837	-	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
<b>TOTAL BASE</b>	<b>4,889.58</b>	<b>35,098,394</b>	<b>1,784,601</b>	<b>3,506,836</b>	<b>-</b>	<b>40,389,831</b>

Targeted Instructional Improv  
 Home-to-School Transportati  
 Small School District Bus Repl

348,280  
 495,341

LOCAL CONTROL FUNDING FI

41,233,452

ECONOMIC RECOVERY TARGI

3/8

CALCULATE LCFF FLOOR

	12-13	15-16
	Rate	ADA
Current year Funded ADA tim	5,005.43	4,889.58
Current year Funded ADA tim	56.09	4,889.58
Necessary Small School Allow	-	-
2012-13 Categoricals	-	4,132,556
2012-13 Categorical Program	-	-
Less Fair Share Reduction	-	-
Non-CDE certified New Chart	-	-
Beginning in 2014-15, prior y	\$ 930.31	4,889.58
<b>LOCAL CONTROL FUNDING FI</b>		<b>4,548,825</b>
		<b>33,430,088</b>

Lakeside Union Elementary

LOCAL CONTROL FUNDING

CALCULATE LCFF PHASE-IN EI				
LOCAL CONTROL FUNDING FLOOR	2015/16			
LOCAL CONTROL FUNDING FLOOR	41,233,452			
Applied Funding Formula: Floor	33,430,088			
LCFF Need (LCFF Target less LCFF)	7,803,364			
Current Year Gap Funding	4,142,026	53.08%		
ECONOMIC RECOVERY PAYM	-			
<b>LCFF Entitlement before Min</b>	<b>37,572,114</b>			
CALCULATE STATE AID				
Transition Entitlement	37,572,114			
Local Revenue (including RDA)	(6,983,526)			
Gross State Aid	30,588,588			
CALCULATE MINIMUM STATE				
2012-13 RL/Charter Gen BG a	N/A			
2012-13 NSS Allowance (deficit)	24,748,707			
Less Current Year Property Tax	-			
Subtotal State Aid for Historic	(6,983,526)			
Categorical funding from 201	17,765,181			
Charter Categorical Block Grant	4,132,556			
Minimum State Aid Guarantee	-			
CHARTER SCHOOL MINIMUM	21,897,737			
Local Control Funding Formula	-			
Minimum State Aid plus Prop	-			
Offset	-			
Minimum State Aid Prior to C	-			
Total Minimum State Aid with	-			
TOTAL STATE AID	30,588,588			
<b>Additional State Aid (Additio</b>	-			
LCFF Phase-In Entitlement (br	37,572,114			
CHANGE OVER PRIOR YEAR	15.21%	4,960,149		
LCFF Entitlement PER ADA				
PER ADA CHANGE OVER PRIC	12.00%	823		
LCFF SOURCES INCLUDING EX				
State Aid		Increase	2015-16	
Property Taxes net of in-lieu	16.09%	4,239,207	30,588,588	
Charter in-Lieu Taxes	11.51%	720,942	6,983,526	
LCFF pre COE, Choice, Supp	0.00%	-	-	
	15.21%	4,960,149	37,572,114	

Lakeside Union Elementary		v17.1b	
LOCAL CONTROL FUNDING		2016-17	
CALCULATE LGFF TARGET		COLA 0.000%	
Unduplicated as % of Enrollment	3 yr average	47.20%	TARGET
	Base	Supp	Concen
Grades TK-3	7,083	738	-
Grades 4-6	7,189	679	-
Grades 7-8	7,403	699	-
Grades 9-12	8,578	831	-
Subtract NSS	-	-	-
NSS Allowance	-	-	-
TOTAL BASE	35,098,394	1,784,601	40,364,749
Targeted Instructional Impro			348,280
Home-to-School Transportat			495,341
Small School District Bus Rep			-
LOCAL CONTROL FUNDING F			41,208,370
ECONOMIC RECOVERY TARG			1/2
CALCULATE LGFF FLOOR			
Current year Funded ADA tin		12-13	16-17
Current year Funded ADA tin		Rate	ADA
Necessary Small School Allow		5,005.43	4,889.58
2012-13 Categoricals		56.09	4,889.58
2012-13 Categorical Program			4,132,556
Less Fair Share Reduction			-
Non-CDE certified New Chart			-
Beginning in 2014-15, prior y			-
LOCAL CONTROL FUNDING F		\$ 1,777.42	4,889.58
			8,690,837
			37,572,100

Lakeside Union Elementary		v17.1b
LOCAL CONTROL FUNDING		2016-17
CALCULATE LCFF PHASE-IN E		
LOCAL CONTROL FUNDING F		2016-17
LOCAL CONTROL FUNDING F		41,208,370
Applied Funding Formula: Fld		37,572,100
LCFF Need (LCFF Target less LCFF		FLOOR
Current Year Gap Funding		3,636,270
ECONOMIC RECOVERY PAYM		1,994,130
LCFF Entitlement before Mir		54.84%
		<b>39,566,230</b>
CALCULATE STATE AID		
Transition Entitlement		39,566,230
Local Revenue (including RDA)		(6,983,526)
Gross State Aid		32,582,704
CALCULATE MINIMUM STAT		
2012-13 RL/Charter Gen BG	12-13 Rate	N/A
2012-13 NSS Allowance (defi	16-17 ADA	24,748,707
Less Current Year Property T	5,061.52	-
Subtotal State Aid for Histori	4,889.58	(6,983,526)
Categorical funding from 201		17,765,181
Charter Categorical Block Gra		4,132,556
Minimum State Aid Guarante		21,897,737
CHARTER SCHOOL MINIMUM		-
Local Control Funding Formu		-
Minimum State Aid plus Prop		-
Offset		-
Minimum State Aid Prior to C		-
Total Minimum State Aid with		-
TOTAL STATE AID		32,582,704
<b>Additional State Aid (Additio</b>		-
LCFF Phase-In Entitlement (b		39,566,230
CHANGE OVER PRIOR YEAR	5.31%	1,994,117
LCFF Entitlement PER ADA		8,092
PER ADA CHANGE OVER PRI	5.31%	408
LCFF SOURCES INCLUDING EX		
State Aid	Increase	2016-17
Property Taxes net of in-lieu	6.52%	1,994,116
Charter in-Lieu Taxes	0.00%	-
LCFF pre COE, Choice, Supp	0.00%	-
	5.31%	1,994,116
		39,566,230

Lakeside Union Elementary		v17.1b			
LOCAL CONTROL FUNDING		2017-18			
CALCULATE LCFF TARGET		COLA 1.110%			
Unduplicated as % of Enrollm	3 yr average	47.52%	47.52%		
	ADA	Base	Gr Span		
		Supp	Concen		
			TARGET		
Grades TK-3	2,421.44	7,162	745	751	20,965,993
Grades 4-6	1,515.45	7,269		691	12,062,748
Grades 7-8	952.69	7,485		711	7,808,604
Grades 9-12	-	8,673	225	846	-
Subtract NSS	-	-	-	-	-
NSS Allowance	-	-	-	-	-
TOTAL BASE	4,889.58	35,489,044	1,803,973	3,544,328	40,837,345
Targeted Instructional Impro					348,280
Home-to-School Transportat					495,341
Small School District Bus Rep					-
LOCAL CONTROL FUNDING F					41,680,966
ECONOMIC RECOVERY TARG					5/8
CALCULATE LCFF FLOOR					
Current year Funded ADA tin				12-13	17-18
Current year Funded ADA tin				Rate	ADA
Necessary Small School Allow				5,005.43	4,889.58
2012-13 Categoricals				56.09	4,889.58
2012-13 Categorical Program					4,132,556
Less Fair Share Reduction					-
Non-CDE certified New Chart					-
Beginning in 2014-15, prior y				\$ 2,185.25	4,889.58
LOCAL CONTROL FUNDING F					10,684,955
					39,566,218

Lakeside Union Elementary		v17.1b
LOCAL CONTROL FUNDING		2017-18
CALCULATE LCFF PHASE-IN E		
LOCAL CONTROL FUNDING F		2017-18
LOCAL CONTROL FUNDING F		41,680,966
Applied Funding Formula: Fld		39,566,218
LCFF Need (LCFF Target less LCFF		FLOOR
Current Year Gap Funding		2,114,748
ECONOMIC RECOVERY PAYM		986,107
LCFF Entitlement before Mir		46.63%
		<u>40,552,325</u>
CALCULATE STATE AID		
Transition Entitlement		40,552,325
Local Revenue (including RDA)		(6,983,526)
Gross State Aid		<u>33,568,799</u>
CALCULATE MINIMUM STAT		
2012-13 RL/Charter Gen BG	12-13 Rate	N/A
2012-13 NSS Allowance (defi	17-18 ADA	24,748,707
Less Current Year Property T	5,061.52	4,889.58
Subtotal State Aid for Histori		-
Categorical funding from 201		(6,983,526)
Charter Categorical Block Gra		17,765,181
Minimum State Aid Guarantee		4,132,556
		<u>21,897,737</u>
CHARTER SCHOOL MINIMUM		
Local Control Funding Formu		-
Minimum State Aid plus Prop		-
Offset		-
Minimum State Aid Prior to C		-
Total Minimum State Aid with		-
TOTAL STATE AID		<u>33,568,799</u>
<b>Additional State Aid (Addit</b>		-
LCFF Phase-In Entitlement (b		40,552,325
CHANGE OVER PRIOR YEAR	2.49%	986,095
LCFF Entitlement PER ADA		8,294
PER ADA CHANGE OVER PRI	2.50%	202
LCFF SOURCES INCLUDING E		
State Aid	Increase	2017-18
Property Taxes net of in-lieu	3.03%	986,095
Charter in-Lieu Taxes	0.00%	-
LCFF pre COE, Choice, Supp	0.00%	-
	2.49%	986,095
		<u>40,552,325</u>



**LOCAL CONTROL FUNDING 2018-19**

CALCULATE LCFF TARGET		COLA 2.420%		COLA 47.52%		COLA 47.52%		2018-19 TARGET	
Unduplicated as % of Enrollment									
	ADA	3 yr average Base	Gr Span	Supp	Concen				
Grades TK-3	2,421.44	7,335	763	770	-			21,472,443	
Grades 4-6	1,515.45	7,445		708				12,354,816	
Grades 7-8	952.69	7,666		729				7,997,429	
Grades 9-12	-	8,883	231	866				-	
Subtract NSS	-	-						-	
NSS Allowance	-	-						-	
<b>TOTAL BASE</b>	<b>4,889.58</b>	<b>36,347,109</b>	<b>1,847,559</b>	<b>3,630,021</b>	<b>-</b>			<b>41,824,689</b>	
Targeted Instructional Impro									348,280
Home-to-School Transportat									495,341
Small School District Bus Rep									-
<b>LOCAL CONTROL FUNDING F</b>									<b>42,668,310</b>
<b>ECONOMIC RECOVERY TARG</b>									
3/4									
CALCULATE LCFF FLOOR									
				12-13 Rate		18-19 ADA			
Current year Funded ADA tin				5,005.43		4,889.58		24,474,450	
Current year Funded ADA tin				56.09		4,889.58		274,257	
Necessary Small School Allow									
2012-13 Categoricals								4,132,556	
2012-13 Categorical Program								-	
Less Fair Share Reduction								-	
Non-CDE certified New Char								-	
Beginning in 2014-15, prior Y								-	
<b>LOCAL CONTROL FUNDING F</b>								<b>11,671,085</b>	
								<b>40,552,348</b>	

Lakeside Union Elementary		v17.1b
LOCAL CONTROL FUNDING		2018-19
CALCULATE LCFF PHASE-IN ENTITLEMENT		
LOCAL CONTROL FUNDING FLOOR		2018-19
LOCAL CONTROL FUNDING FLOOR		42,668,310
Applied Funding Formula: Floor		40,552,348
LCFF Need (LCFF Target less LCFF Current Year Gap Funding)		2,115,962
ECONOMIC RECOVERY PAYMENT		792,216
LCFF Entitlement before Mirrored		37.44%
		41,344,564
CALCULATE STATE AID		
Transition Entitlement		41,344,564
Local Revenue (including RDA)		(6,983,526)
Gross State Aid		34,361,038
CALCULATE MINIMUM STATE AID		
2012-13 RL/Charter Gen BG	12-13 Rate	N/A
2012-13 NSS Allowance (definition)	18-19 ADA	24,748,707
Less Current Year Property Tax	5,061.52	4,889.58
Subtotal State Aid for Historical		-
Categorical funding from 2012		(6,983,526)
Charter Categorical Block Grant		17,765,181
Minimum State Aid Guarantee		4,132,556
CHARTER SCHOOL MINIMUM		21,897,737
Local Control Funding Formula		-
Minimum State Aid plus Property		-
Offset		-
Minimum State Aid Prior to Offset		-
Total Minimum State Aid with Offset		-
TOTAL STATE AID		34,361,038
Additional State Aid (Additional)		-
LCFF Phase-In Entitlement (before)		41,344,564
CHANGE OVER PRIOR YEAR	1.95%	792,239
LCFF Entitlement PER ADA		8,456
PER ADA CHANGE OVER PRIOR YEAR	1.95%	162
LCFF SOURCES INCLUDING EXCESS		
State Aid	Increase	2018-19
Property Taxes net of in-lieu	2.36%	792,239
Charter in-Lieu Taxes	0.00%	-
LCFF pre COE, Choice, Supp	0.00%	-
	1.95%	792,239
		41,344,564

**LCFF Calculator Universal Assumptions**  
 Lakeside Union Elementary (68189) - Adopted Budget - 2016/17

		Summary of Funding					
		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Target		\$ 38,677,017	\$ 39,725,445	\$ 41,233,452	\$ 41,208,370	\$ 41,680,966	\$ 42,668,310
Floor		<b>27,671,965</b>	<b>29,540,026</b>	<b>33,430,088</b>	<b>37,572,100</b>	<b>39,566,218</b>	<b>40,552,348</b>
Applied Formula: Target or Floor		FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR
Remaining Need after Gap (informational only)		9,684,259	7,113,480	3,661,338	1,642,140	1,128,641	1,323,746
Current Year Gap Funding		1,320,793	3,071,939	4,142,026	1,994,130	986,107	792,216
Economic Recovery Target		-	-	-	-	-	-
Additional State Aid		-	-	-	-	-	-
<b>Total Phase-In Entitlement</b>		<b>\$ 28,992,758</b>	<b>\$ 32,611,965</b>	<b>\$ 37,572,114</b>	<b>\$ 39,566,230</b>	<b>\$ 40,552,325</b>	<b>\$ 41,344,564</b>

		Components of LCFF By Object Code						
		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
8011 - State Aid		\$ 10,987,792	\$ 18,233,351	\$ 19,909,901	\$ 24,166,952	\$ 26,395,528	\$ 27,876,596	\$ 31,638,680
8011 - Fair Share		-	-	-	-	-	-	-
8311 & 8590 - Categoricals		4,132,556	4,972,215	6,439,480	6,421,636	6,187,177	5,692,203	2,722,358
EPA (for LCFF Calculation purposes)		4,655,619	-	-	-	-	-	-
Local Revenue Sources:								
8021 to 8089 - Property Taxes		-	7,071,144	7,705,435	8,567,322	8,567,322	8,567,322	8,567,322
8096 - In-Lieu of Property Taxes		-	(1,283,952)	(1,442,851)	(1,583,796)	(1,583,796)	(1,583,796)	(1,583,796)
Property Taxes net of in-lieu		5,994,022	5,787,192	6,262,584	6,983,526	6,983,526	6,983,526	6,983,526
TOTAL FUNDING		\$ 25,769,989	\$ 28,992,758	\$ 32,611,965	\$ 37,572,114	\$ 39,566,230	\$ 40,552,325	\$ 41,344,564
Less: Excess Taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>		<b>\$ 4,620,741</b>	<b>\$ 28,992,758</b>	<b>\$ 32,611,965</b>	<b>\$ 37,572,114</b>	<b>\$ 39,566,230</b>	<b>\$ 40,552,325</b>	<b>\$ 41,344,564</b>
8012 - EPA Receipts (for budget & cashflow)		\$ 4,620,741	\$ 4,985,557	\$ 6,409,432	\$ 6,473,220	\$ 6,187,177	\$ 5,692,203	\$ 2,722,358

Summary of Student Population						
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Unduplicated Pupil Population</b>						
Agency Unduplicated Pupil Count	2,354.00	2,325.00	2,423.00	2,423.00	2,423.00	2,423.00
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated pupil Count	2,354.00	2,325.00	2,423.00	2,423.00	2,423.00	2,423.00
Rolling %, Supplemental Grant	48.5900%	47.5600%	47.5400%	47.2000%	47.5200%	47.5200%
Rolling %, Concentration Grant	48.5900%	47.5600%	47.5400%	47.2000%	47.5200%	47.5200%
<b>FUNDED ADA</b>						
<b>Adjusted Base Grant ADA</b>						
Grades TK-3	2,395.35	2,398.26	2,421.44	2,421.44	2,421.44	2,421.44
Grades 4-6	1,401.56	1,479.89	1,515.45	1,515.45	1,515.45	1,515.45
Grades 7-8	851.61	874.89	952.69	952.69	952.69	952.69
Grades 9-12	2.14	-	-	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>4,650.66</b>	<b>4,753.04</b>	<b>4,889.58</b>	<b>4,889.58</b>	<b>4,889.58</b>	<b>4,889.58</b>
<b>Necessary Small School ADA</b>						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>4,650.66</b>	<b>4,753.04</b>	<b>4,889.58</b>	<b>4,889.58</b>	<b>4,889.58</b>	<b>4,889.58</b>
<b>ACTUAL ADA (Current Year Only)</b>						
Grades TK-3	2,395.35	2,398.26	2,421.44	2,421.44	2,421.44	2,421.44
Grades 4-6	1,401.56	1,479.89	1,515.45	1,515.45	1,515.45	1,515.45
Grades 7-8	851.61	874.89	952.69	952.69	952.69	952.69
Grades 9-12	2.14	-	-	-	-	-
<b>Total Actual ADA</b>	<b>4,650.66</b>	<b>4,753.04</b>	<b>4,889.58</b>	<b>4,889.58</b>	<b>4,889.58</b>	<b>4,889.58</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-	-	-
<b>Minimum Proportionality Percentage (MPP)</b>						
2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 1,229,702	\$ 2,565,229	\$ 2,767,966	\$ 2,667,379	\$ 2,548,457	
Current year Minimum Proportionality Percentage (MPP)	4.03%	7.51%	7.70%	7.20%	6.71%	

**LOCAL CONTROL FUNDING FORMULA**

CALCULATE LCFF TARGET		COLA	COLA
		48.59%	1.570%
Unduplicated as % of Enrollment		48.59%	2013-14
ADA	Base	Supp	Concen
TARGET	Gr Span		
Grades TK-3	2,395.35	6,952	724
Grades 4-6	1,401.56	7,056	746
Grades 7-8	851.61	7,266	686
Grades 9-12	2.14	8,419	706
Subtract NSS	-	-	839
NSS Allowance	-	-	-
<b>TOTAL BASE</b>	<b>4,650.66</b>	<b>32,747,695</b>	<b>1,734,702</b>
Targeted Instructional Improvement Block Grant			348,280
Home-to-School Transportation			495,341
Small School District Bus Replacement Program			-
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET</b>			<b>38,677,017</b>
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>			1/8
CALCULATE LCFF FLOOR			
Current year Funded ADA times Base per ADA	12-13 Rate	13-14 ADA	
Current year Funded ADA times Other RL per ADA	5,005.43	4,650.66	23,278,553
Necessary Small School Allowance at 12-13 rates	56.09	4,650.66	260,856
2012-13 Categoricals			4,132,556
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA			-
Less Fair Share Reduction			-
Non-CDE certified New Charter: District PY rate * CY ADA			-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA			-
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR</b>			<b>27,671,965</b>

**LOCAL CONTROL FUNDING FORMULA**

2013-14

CALCULATE LCFF PHASE-IN ENTITLEMENT

	<b>2013/14</b>
LOCAL CONTROL FUNDING FORMULA TARGET	38,677,017
LOCAL CONTROL FUNDING FORMULA FLOOR	27,671,965
Applied Funding Formula: Floor or Target	FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)	11,005,052
Current Year Gap Funding	1,320,793
ECONOMIC RECOVERY PAYMENT	-
<b>LCFF Entitlement before Minimum State Aid provision</b>	<b>28,992,758</b>

12.00%

CALCULATE STATE AID

Transition Entitlement	28,992,758
Local Revenue (including RDA)	(5,787,192)
Gross State Aid	23,205,566

CALCULATE MINIMUM STATE AID

2012-13 RL/Charter Gen BG adjusted for ADA	2012/13	12-13 Rate	13-14 ADA	N/A
2012-13 NSS Allowance (deficit)	21,637,433	5,061.52	4,650.66	23,539,409
Less Current Year Property Taxes/In Lieu	(5,994,022)			(5,787,192)
Subtotal State Aid for Historical RL/Charter General BG	15,643,411			17,752,217
Categorical funding from 2012-13	4,132,556			4,132,556
Charter Categorical Block Grant adjusted for ADA	-			-
Minimum State Aid Guarantee	19,775,967			21,884,773

CHARTER SCHOOL MINIMUM STATE AID OFFSET *(effective 2014-15)*

Local Control Funding Formula Floor plus Funded Gap	
Minimum State Aid plus Property Taxes including RDA Offset	
Minimum State Aid Prior to Offset	
Total Minimum State Aid with Offset	
<b>TOTAL STATE AID</b>	<b>23,205,566</b>

**Additional State Aid (Additional SA)**

LCFF Phase-in Entitlement (before COE transfer, Choice & Charter Supplemental)	28,992,758
CHANGE OVER PRIOR YEAR	12.51% 3,222,769
LCFF Entitlement PER ADA	6,028
PER ADA CHANGE OVER PRIOR YEAR	3.41% 206

LCFF SOURCES INCLUDING EXCESS TAXES

	2012-13	Increase	2013-14
State Aid	19,775,967	17.34% 3,429,599	23,205,566
Property Taxes net of in-lieu	5,994,022	-3.45% (206,830)	5,787,192
Charter in-Lieu Taxes	-	0.00%	-
<b>LCFF pre COE, Choice, Supp</b>	<b>25,769,989</b>	<b>12.51% 3,222,769</b>	<b>28,992,758</b>

Lakeside Union Elementary		v17.1b		
LOCAL CONTROL FUNDING		2014-15		
CALCULATE LCFF TARGET		COLA 0.850%		
Unduplicated as % of Enrollm		47.56%	2014-15	
		COLA	TARGET	
		47.56%	2014-15	
		2 yr average		
ADA	Base	Gr Span	Supp	
		Concen		
			TARGET	
Grades TK-3	2,398.26	7,011	736	20,328,200
Grades 4-6	1,479.89	7,116	677	11,532,596
Grades 7-8	874.89	7,328	697	7,021,027
Grades 9-12	-	8,491	829	-
Subtract NSS	-	-	-	-
NSS Allowance	-	-	-	-
TOTAL BASE	4,753.04	33,756,292	1,748,332	38,881,824
Targeted Instructional Impro	-	-	-	348,280
Home-to-School Transportat	-	-	-	495,341
Small School District Bus Rep	-	-	-	-
LOCAL CONTROL FUNDING F				39,725,445
ECONOMIC RECOVERY TARG			1/4	-
CALCULATE LCFF FLOOR				
Current year Funded ADA tim		12-13	14-15	
Current year Funded ADA tim		Rate	ADA	
Necessary Small School Allow		5,005.43	4,753.04	23,791,009
2012-13 Categoricals		56.09	4,753.04	266,598
2012-13 Categorical Program		-	-	4,132,556
Less Fair Share Reduction		-	-	-
Non-CDE certified New Chart		-	-	-
Beginning in 2014-15, prior Y		\$ 284.00	4,753.04	1,349,863
LOCAL CONTROL FUNDING F				29,540,026

Lakeside Union Elementary		v17.1b
LOCAL CONTROL FUNDING		2014-15
CALCULATE LCFF PHASE-IN ENTITLEMENT		
LOCAL CONTROL FUNDING F		2014/15
LOCAL CONTROL FUNDING F		39,725,445
Applied Funding Formula: FLOOR		29,540,026
LCFF Need (LCFF Target less LCFF		10,185,419
Current Year Gap Funding	30.16%	3,071,939
ECONOMIC RECOVERY PAYM		-
<b>LCFF Entitlement before Mir</b>		<b>32,611,965</b>
CALCULATE STATE AID		
Transition Entitlement		32,611,965
Local Revenue (including RDA)		(6,262,584)
Gross State Aid		26,349,381
CALCULATE MINIMUM STATE AID		
2012-13 RL/Charter Gen BG	12-13 Rate	N/A
2012-13 NSS Allowance (defi	14-15 ADA	24,057,607
Less Current Year Property T	5,061.52	4,753.04
Subtotal State Aid for Histori		(6,262,584)
Categorical funding from 201		17,795,023
Charter Categorical Block Gra		4,132,556
Minimum State Aid Guarante		21,927,579
CHARTER SCHOOL MINIMUM		-
Local Control Funding Formu		-
Minimum State Aid plus Prop		-
Offset		-
Minimum State Aid Prior to C		-
Total Minimum State Aid with		-
TOTAL STATE AID		26,349,381
<b>Additional State Aid (Additio</b>		-
LCFF Phase-in Entitlement (b		32,611,965
CHANGE OVER PRIOR YEAR	12.48%	3,619,207
LCFF Entitlement PER ADA		6,861
PER ADA CHANGE OVER PRIOR	10.06%	627
LCFF SOURCES INCLUDING E		
State Aid	Increase	2014-15
Property Taxes net of in-lieu	13.55%	3,143,815
Charter in-Lieu Taxes	8.21%	475,392
LCFF pre COE, Choice, Supp	0.00%	-
	12.48%	3,619,207
		32,611,965



Lakeside Union Elementary									
LOCAL CONTROL FUNDING									
CALCULATE LCFF TARGET									
Unduplicated as % of Enrollm									
3 yr average									
COLA 1.020%									
47.54% 47.54% 2015-16									
TARGE									
Grades TK-3									
Grades 4-6									
Grades 7-8									
Grades 9-12									
Subtract NSS									
NSS Allowance									
TOTAL BASE									
Targeted Instructional Improv									
Home-to-School Transportati									
Small School District Bus Repl									
LOCAL CONTROL FUNDING FI									
ECONOMIC RECOVERY TARG									
CALCULATE LCFF FLOOR									
Current year Funded ADA tim									
Current year Funded ADA tim									
Necessary Small School Allow									
2012-13 Categoricals									
2012-13 Categorical Program									
Less Fair Share Reduction									
Non-CDE certified New Chart									
Beginning in 2014-15, prior y									
LOCAL CONTROL FUNDING FI									
	ADA	Base	Gr Span	Supp	Concen	TARGE			
Grades TK-3	2,421.44	7,083	737	744	-	20,736,063			
Grades 4-6	1,515.45	7,189		684	-	11,930,426			
Grades 7-8	952.69	7,403		704	-	7,723,341			
Grades 9-12	-	8,578	223	837	-	-			
Subtract NSS	-	-	-	-	-	-			
NSS Allowance	-	-	-	-	-	-			
TOTAL BASE	4,889.58	35,098,394	1,784,601	3,506,836	-	40,389,831			
Targeted Instructional Improv						348,280			
Home-to-School Transportati						495,341			
Small School District Bus Repl						-			
LOCAL CONTROL FUNDING FI						41,233,452			
ECONOMIC RECOVERY TARG						-			
CALCULATE LCFF FLOOR						-			
Current year Funded ADA tim				12-13	15-16				
Current year Funded ADA tim				Rate	ADA				
Necessary Small School Allow				5,005.43	4,889.58	24,474,450			
2012-13 Categoricals				56.09	4,889.58	274,257			
2012-13 Categorical Program						4,132,556			
Less Fair Share Reduction						-			
Non-CDE certified New Chart						-			
Beginning in 2014-15, prior y						-			
LOCAL CONTROL FUNDING FI				\$ 930.31	4,889.58	4,548,825			
						33,430,088			

Lakeside Union Elementary  
**LOCAL CONTROL FUNDING**

v17.1b  
 2015-16

CALCULATE LCFF PHASE-IN EI					
LOCAL CONTROL FUNDING F1					<b>2015/16</b>
LOCAL CONTROL FUNDING F1					41,233,452
Applied Funding Formula: Flo					33,430,088
LCFF Need <i>(LCFF Target less LCFF I</i>					FLOOR
Current Year Gap Funding					7,803,364
ECONOMIC RECOVERY PAYM					53.08%
LCFF Entitlement before Min					4,142,026
					<b>37,572,114</b>
CALCULATE STATE AID					
Transition Entitlement					37,572,114
Local Revenue (including RDA)					(6,983,526)
Gross State Aid					30,588,588
CALCULATE MINIMUM STATE					
2012-13 RI/Charter Gen BG e		12-13 Rate	15-16 ADA		N/A
2012-13 NSS Allowance (deficit		5,061.52	4,889.58		24,748,707
Less Current Year Property Tax					(6,983,526)
Subtotal State Aid for Historic					17,765,181
Categorical funding from 201					4,132,556
Charter Categorical Block Gra					
Minimum State Aid Guarante					21,897,737
CHARTER SCHOOL MINIMUM					
Local Control Funding Formul					
Minimum State Aid plus Prop					
Offset					
Minimum State Aid Prior to C					
Total Minimum State Aid with					
TOTAL STATE AID					30,588,588
<b>Additional State Aid (Additio</b>					
LCFF Phase-In Entitlement (br					37,572,114
CHANGE OVER PRIOR YEAR		15.21%	4,960,149		
LCFF Entitlement PER ADA					7,684
PER ADA CHANGE OVER PRIC		12.00%	823		
LCFF SOURCES INCLUDING EX					
State Aid			Increase		2015-16
Property Taxes net of in-lieu	16.09%		4,239,207		30,588,588
Charter in-Lieu Taxes	11.51%		720,942		6,983,526
LCFF pre COE, Choice, Supp	0.00%		-		
	15.21%		4,960,149		37,572,114

Lakeside Union Elementary		v17.1b	
LOCAL CONTROL FUNDING		2016-17	
CALCULATE LCFF TARGET			
Unduplicated as % of Enrollment	3 yr average	47.20%	COLA 0.000% 47.20% 2016-17
	ADA	Gr Span	Supp
Grades TK-3	2,421.44	737	738
Grades 4-6	1,515.45	7189	679
Grades 7-8	952.69	7,403	699
Grades 9-12	-	8,578	831
Subtract NSS	-	-	-
NSS Allowance	-	-	-
TOTAL BASE	4,889.58	35,098,394	1,784,601
Targeted Instructional Impro	-	-	40,364,749
Home-to-School Transportat	-	-	348,280
Small School District Bus Rep	-	-	495,341
LOCAL CONTROL FUNDING F			41,208,370
ECONOMIC RECOVERY TARG			
1/2			
CALCULATE LCFF FLOOR			
Current year Funded ADA tin	12-13	16-17	
Current year Funded ADA tin	Rate	ADA	
Necessary Small School Allow	5,005.43	4,889.58	24,474,450
2012-13 Categoricals	56.09	4,889.58	274,257
2012-13 Categorical Program	-	-	4,132,556
Less Fair Share Reduction	-	-	-
Non-CDE certified New Chart	-	-	-
Beginning in 2014-15, prior y	\$ 1,777.42	4,889.58	8,690,837
LOCAL CONTROL FUNDING F			37,572,100

Lakeside Union Elementary		vi17.1b
LOCAL CONTROL FUNDING		2016-17
CALCULATE LCFF PHASE-IN ENTITLEMENT		
		<b>2016-17</b>
LOCAL CONTROL FUNDING F		41,208,370
LOCAL CONTROL FUNDING F		37,572,100
Applied Funding Formula: FLOOR		
LCFF Need /LCFF Target less LCFF		3,636,270
Current Year Gap Funding	54.84%	1,994,130
ECONOMIC RECOVERY PAYM		-
<b>LCFF Entitlement before Mir</b>		<b>39,566,230</b>
CALCULATE STATE AID		
Transition Entitlement		39,566,230
Local Revenue (including RDA)		(6,983,526)
Gross State Aid		32,582,704
CALCULATE MINIMUM STATE AID		
2012-13 RL/Charter Gen BG	12-13 Rate	N/A
2012-13 NSS Allowance (defi	16-17 ADA	24,748,707
Less Current Year Property T	5,061.52	-
Subtotal State Aid for Histori	4,889.58	(6,983,526)
Categorical funding from 201		17,765,181
Charter Categorical Block Gra		4,132,556
Minimum State Aid Guarante		-
CHARTER SCHOOL MINIMUM		21,897,737
Local Control Funding Formu		-
Minimum State Aid plus Prop		-
Offset		-
Minimum State Aid Prior to C		-
Total Minimum State Aid with		-
TOTAL STATE AID		32,582,704
<b>Additional State Aid (Additio</b>		-
LCFF Phase-In Entitlement (b		39,566,230
CHANGE OVER PRIOR YEAR	5.31%	1,994,117
LCFF Entitlement PER ADA		8,092
PER ADA CHANGE OVER PRIOR	5.31%	408
LCFF SOURCES INCLUDING EXCESS		
State Aid	Increase	2016-17
Property Taxes net of in-lieu	6.52%	1,994,116
Charter in-Lieu Taxes	0.00%	-
LCFF pre COE, Choice, Supp	0.00%	-
	5.31%	1,994,116
		39,566,230

Lakeside Union Elementary		v17.1b	
LOCAL CONTROL FUNDING		2017-18	
CALCULATE LCFF TARGET			
Unduplicated as % of Enrollment	3 yr average	COLA	1.110%
		47.52%	47.52%
		2017-18	2017-18
	ADA	Gr Span	Supp
	Base	Concen	TARGET
Grades TK-3	2,421.44	745	751
Grades 4-6	1,515.45		691
Grades 7-8	952.69		711
Grades 9-12	-	225	846
Subtract NSS	-		
NSS Allowance	-		
TOTAL BASE	4,889.58	35,489,044	1,803,973
Targeted Instructional Impro		3,544,328	
Home-to-School Transportat			40,837,345
Small School District Bus Rep			348,280
			495,341
LOCAL CONTROL FUNDING F			41,680,966
ECONOMIC RECOVERY TARG			
			5/8
CALCULATE LCFF FLOOR			
Current year Funded ADA tin	12-13	17-18	
Current year Funded ADA tin	Rate	ADA	
Necessary Small School Allow	5,005.43	4,889.58	24,474,450
2012-13 Categoryals	56.09	4,889.58	274,257
2012-13 Categorical Program			
Less Fair Share Reduction			4,132,556
Non-CDE certified New Chart			
Beginning in 2014-15, priority			
LOCAL CONTROL FUNDING F	\$ 2,185.25	4,889.58	10,684,955
			39,566,218

Lakeside Union Elementary		vi17.1b
LOCAL CONTROL FUNDING		2017-18
CALCULATE LCFF PHASE-IN ENTITLEMENT		
LOCAL CONTROL FUNDING FLOOR		2017-18
LOCAL CONTROL FUNDING FLOOR		41,680,966
Applied Funding Formula: FLOOR		39,566,218
LCFF Need (LCFF Target less LCFF Current Year Gap Funding)		2,114,748
ECONOMIC RECOVERY PAYMENT	46.63%	986,107
<b>LCFF Entitlement before Mirrored State Aid</b>		<b>40,552,325</b>
CALCULATE STATE AID		
Transition Entitlement		40,552,325
Local Revenue (including RDA)		(6,983,526)
Gross State Aid		33,568,799
CALCULATE MINIMUM STATE AID		
2012-13 RL/Charter Gen BG	12-13 Rate	N/A
2012-13 NSS Allowance (definition)	17-18 ADA	24,748,707
Less Current Year Property Tax	5,061.52	4,889,58
Subtotal State Aid for Historical		(6,983,526)
Categorical funding from 2012-13		17,765,181
Charter Categorical Block Grant		4,132,556
Minimum State Aid Guarantee		21,897,737
CHARTER SCHOOL MINIMUM STATE AID		-
Local Control Funding Formula		-
Minimum State Aid plus Property Tax		-
Offset		-
Minimum State Aid Prior to Offset		-
Total Minimum State Aid with Offset		-
TOTAL STATE AID		33,568,799
<b>Additional State Aid (Additional State Aid)</b>		-
LCFF Phase-In Entitlement (b)(1)		40,552,325
CHANGE OVER PRIOR YEAR	2.49%	986,095
LCFF Entitlement PER ADA		8,294
PER ADA CHANGE OVER PRIOR YEAR	2.50%	202
LCFF SOURCES INCLUDING EXCESS REVENUE		
State Aid	Increase	2017-18
Property Taxes net of in-lieu	3.03%	986,095
Charter in-Lieu Taxes	0.00%	-
LCFF pre COE, Choice, Supp	0.00%	-
	2.49%	986,095
		40,552,325

**LOCAL CONTROL FUNDING**

**CALCULATE LCFF TARGET**

Unduplicated as % of Enrollment	3 yr average	47.52%	COLA	2.420%		
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	2,421.44	7,335	763	770	-	21,472,443
Grades 4-6	1,515.45	7,445		708	-	12,354,816
Grades 7-8	952.69	7,666		729	-	7,997,429
Grades 9-12	-	8,883	231	866	-	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-

**TOTAL BASE**

4,889.58	36,347,109	1,847,559	3,630,021	-	41,824,689
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Targeted Instructional Impro

Home-to-School Transportat

Small School District Bus Rep

348,280

495,341

-

**LOCAL CONTROL FUNDING F**

42,668,310

**ECONOMIC RECOVERY TARG**

3/4

**CALCULATE LCFF FLOOR**

Current year Funded ADA tim	12-13	18-19
Current year Funded ADA tim	Rate	ADA
Necessary Small School Allow	5,005.43	4,889.58
2012-13 Categoricals	56.09	4,889.58
2012-13 Categorical Program	-	-
Less Fair Share Reduction	-	-
Non-CDE certified New Chart	-	-
Beginning in 2014-15, prior y	-	-
LOCAL CONTROL FUNDING F	\$ 2,386.93	4,889.58

24,474,450

274,257

-

4,132,556

-

-

11,671,085

40,552,348

Lakeside Union Elementary		v17.1b
LOCAL CONTROL FUNDING		2018-19
CALCULATE LCFF PHASE-IN ENTITLEMENT		
LOCAL CONTROL FUNDING FLOOR		2018-19
LOCAL CONTROL FUNDING FLOOR		42,668,310
Applied Funding Formula: FLOOR		40,552,348
LCFF Need /LCFF Target less LCFF		2,115,962
Current Year Gap Funding	37.44%	792,216
ECONOMIC RECOVERY PAYMENT		-
LCFF Entitlement before Mirrored		41,344,564
CALCULATE STATE AID		
Transition Entitlement		41,344,564
Local Revenue (including RDA)		(6,983,526)
Gross State Aid		34,361,038
CALCULATE MINIMUM STATE AID		
2012-13 RL/Charter Gen BG	12-13 Rate	N/A
2012-13 NSS Allowance (deficit)	18-19 ADA	24,748,707
Less Current Year Property Tax	5,061.52	4,889,588
Subtotal State Aid for Historical		(6,983,526)
Categorical funding from 2012-13		17,765,181
Charter Categorical Block Grant		4,132,556
Minimum State Aid Guarantee		21,897,737
CHARTER SCHOOL MINIMUM STATE AID		-
Local Control Funding Formula		-
Minimum State Aid plus Property Tax		-
Offset		-
Minimum State Aid Prior to Categorical		-
Total Minimum State Aid with Categorical		-
TOTAL STATE AID		34,361,038
Additional State Aid (Additional State Aid)		-
LCFF Phase-In Entitlement (before Mirrored)		41,344,564
CHANGE OVER PRIOR YEAR	1.95%	792,239
LCFF Entitlement PER ADA		8,456
PER ADA CHANGE OVER PRIOR YEAR	1.95%	162
LCFF SOURCES INCLUDING EXCESS		
State Aid	Increase	2018-19
Property Taxes net of in-lieu	2.36%	792,239
Charter in-Lieu Taxes	0.00%	34,361,038
LCFF pre COE, Choice, Supp	0.00%	6,983,526
	1.95%	792,239
		41,344,564