

# CONTINUING DISCLOSURE REPORT FOR FISCAL YEAR ENDED JUNE 30, 2016



1. General Obligation Bonds, Election of 2002 Series A
2. General Obligation Bonds, Election of 2002 Series 2004B
3. General Obligation Bonds, Election of 2002 Series 2007C
4. 2012 General Obligation Refunding Bonds
5. General Obligation Bonds, Election of 2008, Series B
6. 2012 General Obligation Refunding Bonds, Series B
7. General Obligation Bonds, Election of 2008, Series C
8. 2015 General Obligation Refunding Bonds, Series A
9. 2015 General Obligation Refunding Bonds, Series B

February 24, 2017

Prepared by:

**PiperJaffray**

2321 Rosecrans Avenue, Suite 3200

El Segundo, CA 90245

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## **Outstanding Indebtedness and Lease Obligations**

The District's outstanding indebtedness information is contained in the Audited Financial Statements for the fiscal year ended June 30, 2016, attached hereto as Appendix A.

## **State Funding Received by the District for the Last Completed Fiscal Year**

Information relating to State funding received by the District is contained in the audited financial statements for the fiscal year ended June 30, 2016, attached hereto as Appendix A, and the adopted budget for the fiscal year 2016-17, attached hereto as Appendix B.

## **Average Daily Attendance of the District for the Last Completed Fiscal Year**

<u>Fiscal Year</u>	<u>Average Daily Attendance (1)</u>
2015-16	5,146

Note: (1) The Average Daily Attendance is rounded to the nearest whole number.

Source: FY 2015-16 Audited Financial Statements

## **Assessed Valuation**

<u>Fiscal Year</u>	<u>Local Secured</u>	<u>Utility</u>	<u>Unsecured</u>	<u>Total</u>
2014-15	\$4,667,931,522	\$9,084	\$80,559,451	\$4,748,500,057
2015-16	4,929,760,419	9,084	71,894,888	5,001,664,391
2016-17	5,162,456,742	83,136	71,279,210	5,233,819,088

Source: County Assessor, State Board of Equalization

## **Secured Tax Charges and Delinquencies**

### **2015-16 Secured Tax Charge and Delinquency**

<u>Secured</u>	<u>Amt. Del.</u>	<u>% Del.</u>
<u>Tax Charge (1)</u>	<u>June 30</u>	<u>June 30</u>
\$8,411,957.59	\$120,018.31	1.43 %
<u>Secured</u>	<u>Amt. Del.</u>	<u>% Del.</u>
<u>Tax Charge (2)</u>	<u>June 30</u>	<u>June 30</u>
\$5,245,620.86	\$37,839.76	0.72 %

(1) 1% General Fund apportionment. Excludes redevelopment agency impounds.

(2) District's General Obligation Bond debt service.

Source: California Municipal Statistics

## **Summary Financial Information on Revenues, Expenditures and Fund Balances**

The District's outstanding indebtedness information is contained in the Audited Financial Statements for the fiscal year ended June 30, 2016, attached hereto as Appendix A.

## **Audited Financial Statements**

The Audited Financial Statements for the fiscal year ended June 30, 2016 are attached hereto as Appendix A.

## **Adopted Budget**

The Adopted Budget for the fiscal year 2016-17 is attached hereto as Appendix B.

This Annual Report is provided solely pursuant to the District's Continuing Disclosure Agreements in connection with the above referenced financings. The filing of this Annual Report does not constitute or imply any representation (i) that all of the information provided is material to investors, (ii) regarding any other financial, operating or other information about the District or the above referenced financings, or (iii) that no changes, circumstances or events have occurred since the end of the fiscal year to which this Annual Report relates (other than as contained in this Annual Report), or any other date specified with respect to any of the information contained in this Annual Report, or that no other information exists, which may have a bearing on the security for the above referenced financings or an investor's decision to buy, sell, or hold the above referenced financings.

No statement in this Annual Report should be construed as a prediction or representation about future financial performance of the District. Some of information obtained through third party sources, are believed by the District to be reliable, but has not been independently verified by the District and is not guaranteed as to accuracy by the District. There can be no assurance as to the accuracy of such information and inquiries concerning the scope and methodology of procedures carried out to complete such information should be directed to the third party providers.

Dated: February 24, 2017

SAN GABRIEL UNIFIED SCHOOL DISTRICT

## Appendix A – Audited Financial Statements

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**SAN GABRIEL UNIFIED  
SCHOOL DISTRICT  
AUDIT REPORT  
For the Fiscal Year Ended  
June 30, 2016**



# **SAN GABRIEL UNIFIED SCHOOL DISTRICT**

*For the Fiscal Year Ended June 30, 2016*

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# **SAN GABRIEL UNIFIED SCHOOL DISTRICT**

*For the Fiscal Year Ended June 30, 2016*

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## ***Financial Section***

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## INDEPENDENT AUDITORS' REPORT

Governing Board  
San Gabriel Unified School District  
San Gabriel, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of San Gabriel Unified School District, as of and for the fiscal year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund, and the aggregate remaining fund information of San Gabriel Unified School District, as of June 30, 2016, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

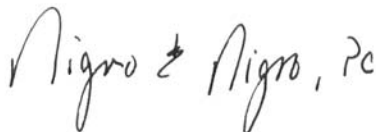
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 11, budgetary comparison information on page 43, schedule of funding progress on page 44, schedule of proportionate share of the net pension liability on page 45, and schedule of contributions on page 46 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. The supplementary information on pages 50 to 53 and the schedule of expenditures of federal awards on page 54 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole. The information on pages 49 and 55 have not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, we do not express an opinion or provide any assurance on them.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 29, 2016, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Murrieta, California  
November 29, 2016

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2016*

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This discussion and analysis of San Gabriel Unified School District's financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2016. Please read it in conjunction with the District's financial statements, which immediately follow this section.

**MAJOR DISTRICT EVENTS**

- In governance, a new board member began to serve on the governing board in December of 2015, after an incumbent retired when his term was up. Subsequently, the election was cancelled because three open seats were filled by three candidates, two of them incumbent.
- In leadership, a major change in the central administration occurred when a new Superintendent and Assistant Superintendent, Business Services started in summer of 2015. Both have many years of regional experience in the K-12 school district administration.
- In academics, the high school signature program – Speech and Debate, continues to dominate the region, currently ranked top nationally. The Music Immersion Program (MIE) – offering music instrument instruction as a daily extracurricular program at one of the lower performing elementary schools, commenced in September of 2015.
- In technology, the One-to-One initiative was launched in the 2015-16 year to give every student in every classroom the access to an electronic device – iPad, Chromebooks, laptops, etc. based on needs, to align with our Local Control and Accountability Plan (LCAP) goals to close achievement gaps between subgroups and prepare the students for college and career.
- In facilities, the construction project at McKinley Elementary was completed with a new library, new administration building, new multi-purpose room and various other facility and site improvements throughout the school. The high school campus enhancement project went out to bid in June of 2016 after the Division of State Architect approved the plan. The construction is expected to take 16 months to complete and the estimated cost is \$8 million approximately. A music/wrestling building at the high school is still in the planning and design phase.
- In child nutrition services, a comprehensive Administrative Review was conducted by California Department of Education (CDE). Some minor exceptions were identified during the review and the correction steps or plans have been either implemented or approved.

**FINANCIAL HIGHLIGHTS**

- Total net position increased by \$0.2 million.
- Overall revenues were \$69.2 million, an increase of 15.1% from last year.
- The total cost of basic programs was \$69.0 million. Because a portion of these costs was paid for with charges, fees, and operating grants and contributions, the net cost that required taxpayer funding was just \$55.0 million.
- The District increased its outstanding long-term debt by approximately \$9.7 million or 6.9%. This was primarily due to increases in the net pension liability.
- The District's average daily attendance (ADA) at P-2 was 5,150, a decrease of 84 or 1.6% from the 2014-15 fiscal year.

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2016*

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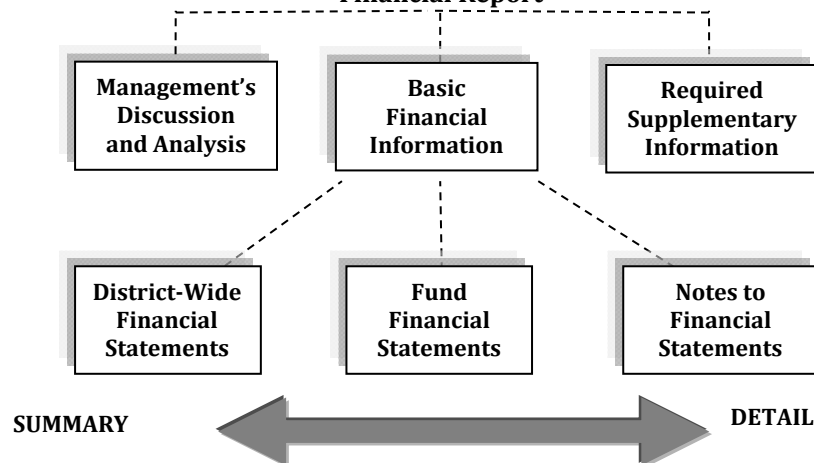
**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of three parts – management discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are *district-wide financial statements* that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are *fund financial statements* that focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.
  - The *governmental funds* statements tell how basic services like regular and special education were financed in the short term as well as what remains for future spending.
  - The *fiduciary funds* statement provides information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others to whom the resources belong.

**Figure A-1. Organization of San Gabriel Unified School District's Annual Financial Report**

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data. Figure A-1 shows how the various parts of this annual report are arranged and related to one another.



**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
For the Fiscal Year Ended June 30, 2016

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**OVERVIEW OF THE FINANCIAL STATEMENTS (continued)**

Figure A-2 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain.

**Figure A-2. Major Features of the District-Wide and Fund Financial Statements**

<b>Type of Statements</b>	<b>District-Wide</b>	<b>Governmental Funds</b>	<b>Fiduciary Funds</b>
<i>Scope</i>	Entire District, except fiduciary activities	The activities of the District that are not proprietary or fiduciary, such as special education and building maintenance	Instances in which the District administers resources on behalf of someone else, such as scholarship programs and student activities monies
<i>Required financial statements</i>	<ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of Activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of Revenues, Expenditures &amp; Changes in Fund Balances</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of Fiduciary Net Position</li> </ul>
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both short-term and long-term; The District's funds do not currently contain nonfinancial assets, though they can
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

**District-Wide Statements**

The District-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's net position and how it has changed. Net position – the difference between the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the District's financial health, or *position*.

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2016*

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**OVERVIEW OF THE FINANCIAL STATEMENTS (continued)**

**District-Wide Statements (continued)**

- Over time, increases and decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional nonfinancial factors such as changes in the District's demographics and the condition of school buildings and other facilities.
- In the district-wide financial statements, the District's activities are categorized as *Governmental Activities*. Most of the District's basic services are included here, such as regular and special education, transportation, and administration. Property taxes and state aid finance most of these activities.

**Fund Financial Statements**

The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law and by bond covenants.
- The District is required to establish other funds to control and manage money for particular purposes (like repaying its long-term debt) or to show that it is properly using certain revenues.

The District has two kinds of funds:

- *Governmental funds* – Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information on a separate reconciliation page that explains the relationship (or differences) between them.
- *Fiduciary funds* – The District is the trustee, or fiduciary, for assets that belong to others, namely, the student activities funds. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position. We exclude these activities from the district-wide financial statements because the District cannot use these assets to finance its operations.



**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2016*

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**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE**

**Net Position.** The District's combined net position was higher on June 30, 2016, than it was the year before – increasing 66.6% to \$0.5 million (See Table A-1).

**Table A-1**

	<b>Governmental Activities (In millions)</b>		<b>Variance Increase (Decrease)</b>
	<b>2016</b>	<b>2015*</b>	
Current assets	\$ 48.5	\$ 49.5	\$ (1.0)
Capital assets	105.4	104.3	1.1
<b>Total assets</b>	<b>153.9</b>	<b>153.8</b>	<b>0.1</b>
<b>Total deferred outflows</b>	<b>9.8</b>	<b>2.9</b>	<b>6.9</b>
Current liabilities	7.1	5.8	1.3
Long-term liabilities	150.7	141.0	9.7
<b>Total liabilities</b>	<b>157.8</b>	<b>146.8</b>	<b>11.0</b>
<b>Total deferred inflows</b>	<b>5.4</b>	<b>9.6</b>	<b>(4.2)</b>
Net position			
Net investment in capital assets	30.2	32.3	(2.1)
Restricted	7.9	7.0	0.9
Unrestricted	(37.6)	(39.0)	1.4
<b>Total net position</b>	<b>\$ 0.5</b>	<b>\$ 0.3</b>	<b>\$ 0.2</b>

\*As restated

**Changes in net position, governmental activities.** The District's total revenues increased 15.1% to \$69.2 million (See Table A-2). The increase is due primarily to increased state funding.

The total cost of all programs and services increased 16.6% to \$69.0 million. The District's expenses are predominantly related to educating and caring for students, 73.6%. The purely administrative activities of the District accounted for just 4.2% of total costs. A significant contributor to the increase in costs was increases in personnel-related expenses.

**Table A-2**

	<b>Governmental Activities (In millions)</b>		<b>Variance Increase (Decrease)</b>
	<b>2016</b>	<b>2015</b>	
Total Revenues	\$ 69.2	\$ 60.1	\$ 9.1
Total Expenses	69.0	59.2	9.8
Increase (decrease) in net position	\$ 0.2	\$ 0.9	\$ (0.7)

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2016*

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**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed this year, its governmental funds reported a combined fund balance of \$42.8 million, which is below last year's restated ending fund balance of \$45.0 million. The primary cause of the decreased fund balance is the spending of Measure S and A bond funds.

**General Fund Budgetary Highlights**

Over the course of the year, the District revised the annual operating budget several times. The major budget amendments fall into these categories:

- Revenues – increased by \$5.7 million primarily to reflect federal and state budget actions.
- Salaries and benefits costs – increased \$4.7 million due to one time changes in collective bargaining agreements and staffing needs.
- Other non-capital expenses – increased \$2.7 million to re-budget carryover funds.

While the District's final budget for the General Fund anticipated that expenditures would exceed revenues by about \$2.0 million, the actual results for the year show that revenues exceeded expenditures by roughly \$1.0 million. Actual revenues were \$1.7 million more than anticipated, and expenditures were \$1.3 million less than budgeted. That amount consists primarily of restricted program dollars or special allocations that were not spent as of June 30, 2016, and will be carried over into the 2016-17 budget.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

By the end of 2015-16 the District had invested \$3.8 million in new capital assets, related to the District's ongoing modernization program. (More detailed information about capital assets can be found in Note 6 to the financial statements). Total depreciation expense for the year exceeded \$2.7 million.

**Table A-3: Capital Assets at Year End, net of Depreciation**

	<b>Governmental Activities (In millions)</b>		<b>Variance Increase (Decrease)</b>
	<b>2016</b>	<b>2015</b>	
Land	\$ 17.7	\$ 17.7	\$ -
Improvement of sites	3.6	2.9	0.7
Buildings	78.4	76.9	1.5
Equipment	2.5	2.7	(0.2)
Construction in progress	3.2	4.1	(0.9)
Total	<u>\$ 105.4</u>	<u>\$ 104.3</u>	<u>\$ 1.1</u>

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2016*

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**CAPITAL ASSET AND DEBT ADMINISTRATION (continued)**

**Long-Term Debt**

At year-end the District had \$150.7 million in general obligation bonds, capital leases, compensated absences, early retirement incentives, other postemployment benefits, and net pension liability – an increase of 6.9% from last year – as shown in Table A-4. (More detailed information about the District's long-term liabilities is presented in Note 7 to the financial statements).

**Table A-4: Outstanding Long-Term Debt at Year-End**

	<b>Governmental Activities (In millions)</b>		<b>Variance Increase (Decrease)</b>
	<b>2016</b>	<b>2015</b>	
General obligation bonds	\$ 107.4	\$ 106.4	\$ 1.0
Capital lease obligations	0.2	0.4	(0.2)
Compensated absences	0.5	0.4	0.1
Early retirement incentive	0.6	1.0	(0.4)
Other postemployment benefits	1.6	1.3	0.3
Net pension liability	40.4	31.5	8.9
Total	<u>\$ 150.7</u>	<u>\$ 141.0</u>	<u>\$ 9.7</u>

**FACTORS BEARING ON THE DISTRICT'S FUTURE**

**Evolution of the Budget**

The Legislature passed the final budget package on June 15, 2016. Total reserves in the final budget package were lower by only \$36 million compared to the Governor's proposal in May. Various choices were made to shift spending priorities compared to the Governor's proposal. Budget savings resulted from (1) reduced spending on state office buildings, (2) shifting funding for the construction of local jails from General Fund to bond funds, and (3) reduced retiree health spending due to lower than expected healthcare costs. Correspondingly, the final budget deal reflected higher spending for affordable housing programs, repealing the MFG policy, and various public safety programs.

The Governor signed the *2016-17 Budget Act* and 14 budget-related bills on June 27, 2016 and July 1, 2016. The Governor did not veto any appropriations.

**Proposition 98**

State budgeting for schools and community colleges is based primarily on Proposition 98, approved by voters in 1988 and amended in 1990. Below, we provide an overview of Proposition 98 funding and spending changes under the enacted budget package. We then highlight Proposition 98 spending changes specifically for K-12 education.

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2016*

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**FACTORS BEARING ON THE DISTRICT'S FUTURE (continued)**

**Minimum Guarantee**

***Proposition 98 Funding Revised Upward Across Three-Year Period***

Proposition 98 establishes a minimum funding requirement commonly called the minimum guarantee. Compared with the estimates from June 2015, the 2014-15 and 2015-16 guarantees have increased by \$843 million and \$641 million, respectively. These upward revisions are due primarily to increases in state revenue relative to the amounts assumed in last year's budget package. The estimate of the 2016-17 minimum guarantee is \$3.5 billion (5.1 percent) higher than the *2015-16 Budget Act* level.

***Two Key Drivers of Increase in 2016-17***

Total funding for all segments in 2016-17 is \$71.9 billion, a \$2.8 billion (4.1 percent) increase above the revised 2015-16 level. This change in the guarantee reflects 3.6 percent growth in the "Test 3 factor" combined with a supplemental appropriation of \$502 million. The Test 3 factor consists of 3.1 percent growth in per capita General Fund plus an additional 0.5 percent increase set forth in the State Constitution. The supplemental appropriation ensures that the minimum guarantee grows at least as quickly as the rest of the state budget.

***Increase Covered About Evenly From Higher State General Fund and Local Property Tax Revenue***

Of total Proposition 98 funding in 2016-17, \$51.1 billion is state General Fund and \$20.8 billion is local property tax revenue. From 2015-16 to 2016-17, state General Fund increases by \$1.3 billion (accounting for slightly less than half of the \$2.8 billion increase in the guarantee) and local property tax revenue increases by \$1.5 billion (accounting for slightly more than half of the increase in the guarantee). The primary factor explaining the growth in property tax revenue is the strong 6.2 percent increase in assessed property values. In addition, the budget plan assumes property tax revenue increases by \$419 million due to the triple flip ending, thereby completing the shift of revenue from cities, counties, and special districts to school districts and community colleges.

***New Maintenance Factor Created in 2016-17***

In 2014-15, General Fund tax revenue increased by 11 percent over the prior-year level, resulting in a maintenance factor payment of \$5.7 billion—the largest payment the state has ever made. In 2015-16, the budget assumes the state makes an additional maintenance factor payment of \$379 million, reducing the total outstanding obligation to \$155 million. In 2016-17, the budget assumes the state creates \$746 million in new maintenance factor. The amount of new maintenance factor created is based on the difference between the Proposition 98 Test 2 and Test 3 factors. In 2016-17, growth in the Test 2 factor (per capita personal income) is strong (5.4 percent) relative to growth in the Test 3 factor (3.6 percent).

**K-12 Education**

***\$63.3 Billion Proposition 98 Funding for K-12 Education and Preschool Combined***

This 2016-17 level is \$2.5 billion (4.1 percent) more than revised 2015-16 funding and \$3.7 billion (6.3 percent) more than the *2015-16 Budget Act* level. The budget increases funding per student by \$440 (4.3 percent) over the *2015-16 Budget Act* level, bringing Proposition 98 funding per student up to \$10,657.

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2016*

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**FACTORS BEARING ON THE DISTRICT'S FUTURE (continued)**

**New Spending**

***Large Increase for LCFF***

The \$2.9 billion augmentation brings total funding for implementing LCFF for school districts and charter schools up to \$55.8 billion, a 5.7 percent increase over the revised 2015-16 level. The administration estimates this funding will close 54 percent of the gap between current funding levels and LCFF target rates, bringing LCFF to 96 percent of its full implementation cost. School districts and charter schools may use LCFF monies for any educational purpose.

***Significant Discretionary One-Time Funding***

The largest one-time augmentation for K-12 education is \$1.3 billion that LEAs may use for any locally determined purpose. Funding would be distributed based on average daily attendance. If an LEA has unpaid mandate claims, funding would pay all or a portion of those claims. As many LEAs do not have any unpaid claims, we estimate only about half (\$617 million) of the funding provided would reduce the K-12 mandates backlog. We estimate the outstanding K-12 mandates backlog will be \$987 million at the end of 2016-17.

All of these factors were considered in preparing the San Gabriel Unified School District budget for the 2016-17 fiscal year.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the District's Business Office at (626) 451-5400.

**SAN GABRIEL UNIFIED SCHOOL DISTRICT***Statement of Net Position**June 30, 2016*

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	Total Governmental Activities
<b>ASSETS</b>	
Cash	\$ 46,636,198
Accounts receivable	1,727,187
Inventories	98,039
Non-depreciable assets	20,916,098
Depreciable assets	114,005,496
Less, accumulated depreciation	<u>(29,530,016)</u>
Total assets	<u>153,853,002</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred amounts on refunding	2,067,283
Deferred outflows related to pensions	<u>7,767,360</u>
Total deferred outflows of resources	<u>9,834,643</u>
<b>LIABILITIES</b>	
Accounts payable	7,156,191
Long-term liabilities, due or payable within one year	3,469,020
Long-term liabilities, due or payable after one year	<u>147,185,067</u>
Total liabilities	<u>157,810,278</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to pensions	<u>5,387,728</u>
<b>NET POSITON</b>	
Net investment in capital assets	30,161,626
Restricted for:	
Capital projects	829,873
Debt service	4,833,358
Categorical programs	2,235,165
Unrestricted	<u>(37,570,383)</u>
Total net position	<u>\$ 489,639</u>

# SAN GABRIEL UNIFIED SCHOOL DISTRICT

## Statement of Activities

For the Fiscal Year Ended June 30, 2016

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
<b>Governmental Activities</b>				
Instructional services:				
Instruction	\$ 37,401,527	\$ 715,539	\$ 6,686,772	\$ (29,999,216)
Instruction-related services:				
Supervision of instruction	2,035,668	82,158	701,491	(1,252,019)
Instructional library, media and technology	329,660	667	2,721	(326,272)
School site administration	3,671,143	461	4,507	(3,666,175)
Pupil support services:				
Home-to-school transportation	905,259	-	67,125	(838,134)
Food services	2,257,367	419,035	2,150,602	312,270
All other pupil services	4,171,997	234,746	1,404,347	(2,532,904)
General administration services:				
Data processing services	578,404	3,674	51,630	(523,100)
Other general administration	2,328,354	19,653	199,666	(2,109,035)
Plant services	5,513,996	-	-	(5,513,996)
Ancillary services	368,121	-	-	(368,121)
Interest on long-term debt	4,663,662	-	-	(4,663,662)
Other outgo	2,057,360	270,037	966,380	(820,943)
Depreciation (unallocated)	2,729,536	-	-	(2,729,536)
Total Governmental Activities	<u>\$ 69,012,054</u>	<u>\$ 1,745,970</u>	<u>\$ 12,235,241</u>	<u>(55,030,843)</u>
<b>General Revenues:</b>				
	Property taxes			16,594,147
	Federal and state aid not restricted to specific purpose			37,124,855
	Interest and investment earnings			329,153
	Miscellaneous			<u>1,177,718</u>
	Total general revenues			<u>55,225,873</u>
	Change in net position			<u>195,030</u>
	Net position, July 1, 2015, as originally stated			723,353
	Adjustment for restatement (Note 13)			<u>(428,744)</u>
	Net position, July 1, 2015, as restated			<u>294,609</u>
	Net position, June 30, 2016			<u>\$ 489,639</u>

**SAN GABRIEL UNIFIED SCHOOL DISTRICT***Balance Sheet – Governmental Funds**June 30, 2016*

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	General Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 17,486,958	\$ 22,654,726	\$ 6,494,514	\$ 46,636,198
Accounts receivable	1,259,799	73,556	393,832	1,727,187
Inventories	24,575	-	73,464	98,039
Total Assets	<u>\$ 18,771,332</u>	<u>\$ 22,728,282</u>	<u>\$ 6,961,810</u>	<u>\$ 48,461,424</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	<u>\$ 5,268,333</u>	<u>\$ 244,515</u>	<u>\$ 158,016</u>	<u>\$ 5,670,864</u>
<b>Fund Balances</b>				
Nonspendable	54,575	-	73,464	128,039
Restricted	1,094,602	22,483,767	6,730,330	30,308,699
Assigned	2,499,471	-	-	2,499,471
Unassigned	9,854,351	-	-	9,854,351
Total Fund Balances	<u>13,502,999</u>	<u>22,483,767</u>	<u>6,803,794</u>	<u>42,790,560</u>
Total Liabilities and Fund Balances	<u>\$ 18,771,332</u>	<u>\$ 22,728,282</u>	<u>\$ 6,961,810</u>	<u>\$ 48,461,424</u>



**SAN GABRIEL UNIFIED SCHOOL DISTRICT*****Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2016***

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<b>Total fund balances - governmental funds</b>		\$	42,790,560
Amounts reported for governmental activities in the statement of net position are different because capital assets used for governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$134,921,594, and the accumulated depreciation is (\$29,530,016).			105,391,578
In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period was:			(1,485,327)
Deferred amounts on refunding represent amounts paid to an escrow agent in excess of the outstanding debt at the time of the payment for refunded bonds which have been defeased. In the government-wide statements, they are recognized as a deferred outflow of resources. The remaining deferred amounts on refunding at the end of the period were:			2,067,283
In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported as follows:			
	Deferred outflows of resources		7,767,360
	Deferred inflows of resources		(5,387,728)
In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:			
	General obligation bonds payable	107,416,498	
	Capital lease obligations	197,854	
	Compensated absences payable	454,997	
	Early retirement incentive	541,046	
	Other postemployment benefits payable	1,631,053	
	Net pension liability	40,412,639	
	Total		(150,654,087)
<b>Total net position - governmental activities</b>		\$	<u>489,639</u>

# SAN GABRIEL UNIFIED SCHOOL DISTRICT

## Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds For the Fiscal Year Ended June 30, 2016

	General Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
LCFF sources	\$ 44,075,743	\$ -	\$ -	\$ 44,075,743
Federal sources	3,597,162	-	2,123,662	5,720,824
Other state sources	6,925,644	-	159,131	7,084,775
Other local sources	6,102,426	192,535	6,434,711	12,729,672
Total Revenues	60,700,975	192,535	8,717,504	69,611,014
<b>EXPENDITURES</b>				
Current:				
Instructional services:				
Instruction	37,591,713	-	-	37,591,713
Instruction-related services:				
Supervision of instruction	2,092,970	-	-	2,092,970
Instructional library, media and technology	321,678	-	-	321,678
School site administration	3,737,809	-	-	3,737,809
Pupil support services:				
Home-to-school transportation	905,278	-	-	905,278
Food services	-	-	2,267,384	2,267,384
All other pupil services	4,291,461	-	-	4,291,461
Ancillary services	369,798	-	-	369,798
Enterprise activities	143,653	-	-	143,653
General administration services:				
Data processing services	581,801	-	-	581,801
Other general administration	2,941,031	-	-	2,941,031
Plant services	4,685,401	797,130	86,183	5,568,714
Transfers of indirect costs	(98,618)	-	98,618	-
Capital outlay	597,510	3,147,327	-	3,744,837
Intergovernmental transfers	2,057,360	-	-	2,057,360
Debt Service:				
Issuance costs	-	-	409,025	409,025
Principal	-	-	2,590,000	2,590,000
Interest	-	-	2,575,378	2,575,378
Total Expenditures	60,218,845	3,944,457	8,026,588	72,189,890
Excess (Deficiency) of Revenues Over (Under) Expenditures	482,130	(3,751,922)	690,916	(2,578,876)
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund transfers in	834,355	-	283,235	1,117,590
Interfund transfers out	(283,235)	-	(834,355)	(1,117,590)
Proceeds from refunding bonds	-	-	36,530,000	36,530,000
Premium on debt issuance	-	-	4,371,492	4,371,492
Transfer to escrow agent for defeased debt	-	-	(40,492,467)	(40,492,467)
Total Other Financing Sources and Uses	551,120	-	(142,095)	409,025
Net Change in Fund Balances	1,033,250	(3,751,922)	548,821	(2,169,851)
Fund Balances, July 1, 2015, as originally stated	12,898,493	26,235,689	6,254,973	45,389,155
Adjustment for restatement (Note 13)	(428,744)	-	-	(428,744)
Fund Balances, July 1, 2015, as restated	12,469,749	26,235,689	6,254,973	44,960,411
Fund Balances, June 30, 2016	\$ 13,502,999	\$ 22,483,767	\$ 6,803,794	\$ 42,790,560

## SAN GABRIEL UNIFIED SCHOOL DISTRICT

### *Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities For the Fiscal Year Ended June 30, 2016*

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**Total net change in fund balances - governmental funds** \$ (2,169,851)

Amounts reported for governmental *activities* in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	3,810,129	
Depreciation expense:	(2,729,536)	
Net:		1,080,593

In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as a reduction of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 40,490,659

In governmental funds, postemployment benefits costs are recognized as expenditures in the period they are paid. In the government-wide statements, postemployment benefits costs are recognized in the period that they are incurred. The increase in the OPEB liability at the end of the period was: (302,707)

In governmental funds, proceeds from debt are recognized as other financing sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium, were: (40,901,492)

In governmental funds, accreted interest on capital appreciation bonds is not recorded as an expenditure from current resources. In the government-wide statement of activities, however, this is recorded as an interest expense for the period. (1,402,638)

In governmental funds, if debt is issued at a premium, the premium is recognized as an other financing source in the period it is incurred. In the government-wide statements, the premium or discount is amortized as interest over the life of the debt. Amortization of premium or discount for the period is: 933,241

In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was: (263,430)

In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year the difference between accrual-basis pension costs and actual employer contributions was: 543,194

Deferred amounts on refunding represent amounts paid to an escrow agent in excess of the outstanding debt at the time of the payment for refunded bonds which have been defeased. In governmental funds these amounts are recognized as an expenditure. However, in the statement of activities, these amounts are amortized over the life of the debt. The current year charges, less amortization for the period were: 1,806,035

In the statement of activities, compensated absences are measured by the amounts *earned* during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually *paid*). (40,230)

In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time and structured legal settlements. This year, expenses incurred for such obligations were: 421,656

**Change in net position of governmental activities** \$ 195,030

**SAN GABRIEL UNIFIED SCHOOL DISTRICT***Statement of Fiduciary Net Position**June 30, 2016*

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	Agency Funds		Total
	Payroll Clearance Fund	Student Body Funds	
<b>Assets</b>			
Cash	\$ 311,223	\$ 206,334	\$ 517,557
<b>Liabilities</b>			
Due to student groups	\$ -	\$ 206,334	\$ 206,334
Due to regulatory agencies	311,223	-	311,223
<b>Total Liabilities</b>	<b>\$ 311,223</b>	<b>\$ 206,334</b>	<b>\$ 517,557</b>

# **SAN GABRIEL UNIFIED SCHOOL DISTRICT**

## *Notes to Financial Statements*

*June 30, 2016*

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### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

San Gabriel Unified School District (the "District") accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The following is a summary of the more significant policies:

#### **A. Reporting Entity**

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, and agencies that are not legally separate from the District. For San Gabriel Unified School District, this includes general operations, food service, and student related activities of the District.

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District, in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. The District has identified no organizations that are required to be reported as component units.

#### **B. Basis of Presentation, Basis of Accounting**

##### **1. Basis of Presentation**

##### **Government-Wide Financial Statements**

The statement of net position and the statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

##### **Fund Financial Statements**

The fund financial statements provide information about the District's funds, including its fiduciary funds (and blended component units). Separate statements for each fund category - *governmental* and *fiduciary* - are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

# **SAN GABRIEL UNIFIED SCHOOL DISTRICT**

## *Notes to Financial Statements*

*June 30, 2016*

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### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

#### **B. Basis of Presentation, Basis of Accounting (continued)**

##### **1. Basis of Presentation (continued)**

###### **Major Governmental Funds**

The District maintains the following major governmental funds:

**General Fund:** This fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The District also maintains a Deferred Maintenance Fund and a Special Reserve Fund for Postemployment Benefits. Under the flexibility provisions of current statute that allow certain formerly restricted revenues to be used for any educational purpose, the Deferred Maintenance Fund does not currently meet the definition of special revenue funds as it is no longer primarily composed of restricted or committed revenue sources. In addition, the Special Reserve Fund for Postemployment Benefits is not substantially composed of restricted or committed revenue sources. Because this fund does not meet the definition of special revenue funds under GASB 54, the activity in this fund is being reported within the General Fund. During the 2015-16 closing, the District transferred funds and activity into the Self-Insurance Fund, which has not yet been authorized by the Board, this activity is reported within the General Fund, accordingly.

**Building Fund:** This fund is used to account for the acquisition of major governmental capital facilities and buildings from the sale of general obligation bonds.

###### **Non-Major Governmental Funds**

The District maintains the following non-major governmental funds:

###### **Special Revenue Funds:**

**Child Development Fund:** This fund is used to account for resources restricted for child development programs maintained by the District.

**Cafeteria Fund:** This fund is used to account for revenues received and expenditures made to operate the District's food service operations.

###### **Capital Projects Funds:**

**Capital Facilities Fund:** This fund is used to account for resources received from developer impact fees assessed under provisions of the California Environmental Quality Act.

###### **Debt Service Funds:**

**Bond Interest and Redemption Fund:** This fund is used to account for the accumulation of resources for, and the repayment of, District bonds, interest, and related costs.

**Debt Service Fund:** This fund is used for the accumulation of resources for and the retirement of principal and interest on general long-term debt. This fund was closed during the 2015-16 fiscal year.

## **SAN GABRIEL UNIFIED SCHOOL DISTRICT**

### *Notes to Financial Statements*

*June 30, 2016*

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#### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

##### **B. Basis of Presentation, Basis of Accounting (continued)**

###### **1. Basis of Presentation (continued)**

###### **Fiduciary Funds**

Fiduciary fund reporting focuses on net position and changes in net position. Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the District's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds. The District maintains the following fiduciary funds:

**Agency Funds:** The District maintains a separate agency fund for each school that operates an Associated Student Body (ASB) Fund, whether it is organized or not.

**Payroll Clearance Fund:** This fund exists primarily to account separately for amounts collected from employees for federal taxes, state taxes, transfers to credit unions, and other contributions.

###### **2. Measurement Focus, Basis of Accounting**

###### **Government-Wide and Fiduciary Fund Financial Statements**

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year in which all eligibility requirements have been satisfied.

###### **Governmental Fund Financial Statements**

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

###### **3. Revenues - Exchange and Non-Exchange Transactions**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year. Generally, available is defined as collectible within 60 days. However, to achieve comparability of reporting among California districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to state-aid apportionments, the California Department of Education has defined available for districts as collectible within one year. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

## **SAN GABRIEL UNIFIED SCHOOL DISTRICT**

### *Notes to Financial Statements*

*June 30, 2016*

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#### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

##### **B. Basis of Presentation, Basis of Accounting (continued)**

###### **3. Revenues - Exchange and Non-Exchange Transactions (continued)**

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

##### **C. Budgetary Data**

The budgetary process is prescribed by provisions of the California *Education Code* and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for. For budget purposes, on behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

##### **D. Encumbrances**

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

##### **E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position**

###### **1. Cash and Cash Equivalents**

The District considers cash and cash equivalents to be cash on hand and demand deposits. In addition, because the Treasury Pool is sufficiently liquid to permit withdrawal of cash at any time without prior notice or penalty, equity in the pool is also deemed to be a cash equivalent.

###### **2. Inventories and Prepaid Items**

Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.



## SAN GABRIEL UNIFIED SCHOOL DISTRICT

### Notes to Financial Statements

June 30, 2016

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#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

##### E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

###### 3. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Description	Estimated Lives
Buildings and Improvements	25-50 years
Furniture and Equipment	15-20 years
Vehicles	8 years

###### 4. Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized.

Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

###### 5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has two items that qualify for reporting in this category. The first item is to recognize the District's proportionate share of the deferred outflows of resources related to its pension plans as more fully described in the footnote entitled "Pension Plans". The second is deferred amount on refunding, which resulted from the difference in the carrying value of refunded debt and its reacquisition price. This amount is shown as deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The District has several items that are reported as deferred inflows of resources. Those items recognize the District's proportionate share of the deferred inflows of resources related to its pension plans as more fully described in the footnote entitled "Pension Plans".

## SAN GABRIEL UNIFIED SCHOOL DISTRICT

### *Notes to Financial Statements*

*June 30, 2016*

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#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

##### E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

###### 6. Compensated Absences

The liability for compensated absences reported in the government-wide statements consists of unpaid, accumulated annual and vacation leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

###### 7. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California State Teachers Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) plans and addition to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

###### 8. Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

**Nonspendable:** Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.

**Restricted:** Fund balance is reported as restricted when the constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provision or by enabling legislation.

**Committed:** The District's highest decision-making level of authority rests with the District's Board. Fund balance is reported as committed when the Board passes a resolution that places specified constraints on how resources may be used. The Board can modify or rescind a commitment of resources through passage of a new resolution.

**Assigned:** Resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

**Unassigned:** Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the District for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

## SAN GABRIEL UNIFIED SCHOOL DISTRICT

### *Notes to Financial Statements*

*June 30, 2016*

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#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

##### E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

###### 9. Net Position

Net position is classified into three components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

- **Net investment in capital assets** - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- **Restricted** - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted".

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

##### F. Minimum Fund Balance Policy

During the 2010-11 fiscal year, pursuant to GASB Statement No. 54, the District adopted a minimum fund balance policy for the General Fund in order to protect the District against revenue shortfalls or unpredicted expenditures. The policy requires a Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than three percent of total General Fund expenditures and other financing uses.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed unless the governing board has provided otherwise in its commitment or assignment actions.

##### G. Property Tax Calendar

The County is responsible for the assessment, collection, and apportionment of property taxes for all jurisdictions including the schools and special districts within the County. The Board of Supervisors levies property taxes as of September 1 on property values assessed on July 1. Secured property tax payments are due in two equal installments. The first is generally due November 1 and is delinquent with penalties on December 10, and the second is generally due on February 1 and is delinquent with penalties on April 10. Secured property taxes become a lien on the property on January 1.

## SAN GABRIEL UNIFIED SCHOOL DISTRICT

### Notes to Financial Statements

June 30, 2016

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#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

##### H. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

##### I. New GASB Pronouncements

During the 2015-16 fiscal year, the following GASB Pronouncements became effective:

###### 1. Statement No. 72, *Fair Value Measurement and Application* (Issued 02/15)

This Statement addresses accounting and financial reporting issues related to fair value measurements. The definition of *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements.

###### 2. Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments* (Issued 06/15)

The objective of this Statement is to identify - in the context of the current governmental financial reporting environment - the hierarchy of generally accepted accounting principles (GAAP). The "GAAP hierarchy" consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and non-authoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP.

###### 3. Statement No. 79, *Certain External Investment Pools and Pool Participants* (Issued 12/15)

This Statement addresses accounting and financial reporting for certain external investment pools and pool participants. Specifically, it establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. An external investment pool qualifies for that reporting if it meets all of the applicable criteria established in this Statement. The specific criteria address (1) how the external investment pool transacts with participants; (2) requirements for portfolio maturity, quality, diversification, and liquidity; and (3) calculation and requirements of a shadow price. Significant noncompliance prevents the external investment pool from measuring all of its investments at amortized cost for financial reporting purposes.

If an external investment pool does not meet the criteria established by this Statement, that pool should apply the provisions in paragraph 16 of Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, as amended. If an external investment pool meets the criteria in this Statement and measures all of its investments at amortized cost, the pool's participants also should measure their investments in that external investment pool at amortized cost for financial reporting purposes.

## SAN GABRIEL UNIFIED SCHOOL DISTRICT

### Notes to Financial Statements

June 30, 2016

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#### NOTE 2 – CASH

Cash at June 30, 2016, is reported at fair value and consisted of the following:

	Governmental Activities/Funds	Fiduciary Funds
Pooled Funds:		
Cash in county treasury	\$ 46,586,186	\$ 311,223
Deposits:		
Cash on hand and in banks	20,012	206,334
Cash in revolving fund	30,000	-
Total Deposits	50,012	206,334
Total Cash	\$ 46,636,198	\$ 517,557

#### Pooled Funds

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the County Treasury. The County pools and invests the cash. These pooled funds are carried at cost which approximates fair value. Interest earned is deposited annually to participating funds. Any investment losses are proportionately shared by all funds in the pool.

Because the District's deposits are maintained in a recognized pooled investment fund under the care of a third party and the District's share of the pool does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable state laws, the County Treasurer may invest in derivative securities with the State of California. However, at June 30, 2016, the County Treasurer has represented that the Pooled Investment Fund contained no derivatives or other investments with similar risk profiles.

#### Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depositary Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

As of June 30, 2016, \$43,757 of the District's bank balance was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging financial institution's trust department or agency, but not in the name of the District.

**SAN GABRIEL UNIFIED SCHOOL DISTRICT***Notes to Financial Statements**June 30, 2016*

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**NOTE 3 – ACCOUNTS RECEIVABLE**

Accounts receivable as of June 30, 2016, consisted of the following:

	General Fund	Building Fund	Non-Major Governmental Funds	Total
Federal Government:				
Categorical aid programs	\$ 207,041	\$ -	\$ 337,889	\$ 544,930
State Government:				
Special education	129,950	-	-	129,950
Lottery	586,274	-	-	586,274
Categorical aid programs	76,466	-	14,454	90,920
Local:				
Interest	7,229	73,556	41,489	122,274
Miscellaneous	252,839	-	-	252,839
Total	<u>\$ 1,259,799</u>	<u>\$ 73,556</u>	<u>\$ 393,832</u>	<u>\$ 1,727,187</u>

**NOTE 4 – INTERFUND TRANSACTIONS**

Transfers during the year consisted of the following:

General Fund transfer to Cafeteria Fund to meet paid lunch equity criteria	\$ 79,924
General Fund transfer to Capital Facilities Fund for project expenses	203,311
Debt Service Fund transfer to Deferred Maintenance Fund for future project needs	<u>834,355</u>
Total	<u>\$ 1,117,590</u>

# SAN GABRIEL UNIFIED SCHOOL DISTRICT

## Notes to Financial Statements

June 30, 2016

### NOTE 5 – FUND BALANCES

At June 30, 2016, fund balances of the District's governmental funds were classified as follows:

	General Fund	Building Fund	Non-Major Governmental Funds	Total
Nonspendable:				
Revolving cash	\$ 30,000	\$ -	\$ -	\$ 30,000
Inventories	24,575	-	73,464	98,039
Total Nonspendable	54,575	-	73,464	128,039
Restricted:				
Categorical programs	1,094,602	-	138,512	1,233,114
Food services	-	-	928,587	928,587
Capital projects	-	22,483,767	829,873	23,313,640
Debt service	-	-	4,833,358	4,833,358
Total Restricted	1,094,602	22,483,767	6,730,330	30,308,699
Assigned:				
Other assignments	798,538	-	-	798,538
Deferred maintenance program	1,478,518	-	-	1,478,518
Postemployment benefits	222,415	-	-	222,415
Total Assigned	2,499,471	-	-	2,499,471
Unassigned:				
Reserve for economic uncertainties	1,789,704	-	-	1,789,704
Other unassigned balances	8,064,647	-	-	8,064,647
Total Unassigned	9,854,351	-	-	9,854,351
Total	\$ 13,502,999	\$ 22,483,767	\$ 6,803,794	\$ 42,790,560

### NOTE 6 – CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2016 was as follows:

	Balance, July 1, 2015	Additions	Retirements	Balance, June 30, 2016
Capital assets not being depreciated:				
Land	\$ 17,716,305	\$ -	\$ -	\$ 17,716,305
Construction in progress	4,130,100	3,709,224	4,639,531	3,199,793
Total capital assets not being depreciated	21,846,405	3,709,224	4,639,531	20,916,098
Capital assets being depreciated:				
Improvement of sites	5,464,993	943,685	-	6,408,678
Buildings	99,714,044	3,620,125	-	103,334,169
Equipment	4,086,023	176,626	-	4,262,649
Total capital assets being depreciated	109,265,060	4,740,436	-	114,005,496
Accumulated depreciation for:				
Improvement of sites	(2,544,180)	(253,573)	-	(2,797,753)
Buildings	(22,854,358)	(2,099,416)	-	(24,953,774)
Equipment	(1,401,942)	(376,547)	-	(1,778,489)
Total accumulated depreciation	(26,800,480)	(2,729,536)	-	(29,530,016)
Total capital assets being depreciated, net	82,464,580	2,010,900	-	84,475,480
Governmental activity capital assets, net	\$ 104,310,985	\$ 5,720,124	\$ 4,639,531	\$ 105,391,578

## SAN GABRIEL UNIFIED SCHOOL DISTRICT

### Notes to Financial Statements

June 30, 2016

#### NOTE 7 – GENERAL LONG-TERM DEBT

Changes in long-term debt for the year ended June 30, 2016, were as follows:

	Balance, July 1, 2015	Additions	Deductions	Balance, June 30, 2016	Amount Due Within One Year
General Obligation Bonds:					
Principal Payments	\$ 95,709,039	\$ 36,530,000	\$ 40,330,000	\$ 91,909,039	\$ 3,210,000
Accreted Interest	8,497,995	2,060,027	657,389	9,900,633	-
Unamortized Issuance Premium	2,168,575	4,371,492	933,241	5,606,826	90,141
Subtotal General Obligation Bonds	106,375,609	42,961,519	41,920,630	107,416,498	3,300,141
Capital Lease Obligations	358,513	-	160,659	197,854	168,879
Compensated Absences	414,767	40,230	-	454,997	-
Early Retirement Incentive	962,702	-	421,656	541,046	-
Other Postemployment Benefits	1,328,346	302,707	-	1,631,053	-
Net Pension Liability	31,553,388	8,859,251	-	40,412,639	-
Totals	\$ 140,993,325	\$ 52,163,707	\$ 42,502,945	\$ 150,654,087	\$ 3,469,020

Payments for general obligation bonds are made by the Bond Interest and Redemption Fund. Capital lease payments are made by the General Fund. Compensated absences will be paid for by the fund for which the employee worked. The early retirement incentives will be paid from the General Fund.

#### A. General Obligation Bonds

##### Election of 2002 – Measure “S”

An election of the registered voters of the District was held on March 5, 2002, of which more than fifty-five percent of the persons voting on the proposition voted to authorize the issuance and sale of \$46,045,000 principal amount of general obligation bonds. The bonds are being issued to renovate and modernize school facilities.

##### Election of 2008 – Measure “A”

On February 5, 2008 District voters authorized the District to issue up to \$65,075,000 general obligation bonds by more than fifty-five percent of the vote. The proceeds of the bonds are being used to finance construction and modernization of facilities.

##### Refunding Bonds

In 2005 and 2012, the District issued refunding bonds to refinance previously issued general obligation bonds. The net proceeds of the refunding bonds were used to purchase U.S. government securities. Those securities were deposited into an irrevocable trust with an escrow agent to provide for future debt service payments on the refunded bonds. As a result, the refunded bonds are considered to be defeased, and the related liability for the bonds has been removed from the District’s liabilities. Amounts paid to the refunded bond escrow agent in excess of the outstanding debt at the time of payment are recorded as deferred amounts on refunding on the statement of net position and are amortized to interest expense over the life of the liability. Deferred amounts on refunding of \$235,633 remain to be amortized. As of June 30, 2015, the principal balance outstanding on the defeased debt had been fully repaid.



# SAN GABRIEL UNIFIED SCHOOL DISTRICT

## Notes to Financial Statements

June 30, 2016

### NOTE 7 – GENERAL LONG-TERM DEBT (continued)

#### A. General Obligation Bonds (continued)

##### 2015 General Obligation Refunding Bonds

On October 22, 2015, the District issued \$36,530,000 of General Obligation Refunding Bonds, Series A and B. The bonds bear fixed interest rates ranging between 0.811% and 5.0% with annual maturities from August 1, 2016, through August 1, 2033. The net proceeds of \$40,492,467 (after premiums of \$4,371,492 and issuance costs of \$409,025) were used to advance refund a portion of the District's outstanding 2005 Refunding Bonds, a portion of the Election of 2002, Series C General Obligation Bonds, and a portion of the Election of 2008, Series A General Obligation Bonds.

The net proceeds were used to purchase U.S. government securities. Those securities were deposited into an irrevocable trust with an escrow agent to provide for future debt service payments on the refunded bonds. As a result, the refunded bonds are considered to be defeased, and the related liability for the bonds has been removed from the District's liabilities. Amounts paid to the escrow agent in excess of the outstanding debt at the time of payment are recorded as deferred amounts on refunding on the statement of net position and are amortized to interest expense over the life of the liability. Deferred amounts on refunding as of June 30, 2016, of \$1,831,650 remain to be amortized. As of June 30, 2016, the principal balance outstanding on the defeased debt amounted to \$37,740,000.

The refunding decreased the District's total debt service payments by \$5,282,415. The transaction resulted in an economic loss (difference between the present value of the debt service on the old and the new bonds) of \$4,174,608.

A summary of outstanding general obligation bonds issued is presented below:

Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Balance, July 1, 2015	Additions	Deductions	Balance, June 30, 2016
<b>Measure S (2002)</b>								
Series A	6/12/2002	2/1/2027	3.0% - 5.375%	\$ 28,432,600.00	\$ 1,112,600	\$ -	\$ -	\$ 1,112,600
Series B	11/18/2004	8/1/2029	2.5% - 4.625%	6,778,892	4,918,892	-	2,610,000	2,308,892
Series C	7/10/2007	8/1/2032	3.75% - 4.75%	10,832,878	10,422,878	-	5,065,000	5,357,878
<b>Measure A (2008)</b>								
Series A	8/12/2008	8/1/2033	3.0% - 5.5%	20,548,245	17,748,245	-	16,090,000	1,658,245
Series B	5/8/2012	8/1/2037	2.0% - 5.97%	16,003,464	14,343,464	-	1,165,000	13,178,464
Series C	12/19/2013	8/1/2041	4.75% - 5.35%	22,997,960	22,997,960	-	-	22,997,960
<b>Refunding Issues</b>								
2005 Ref.	1/6/2005	8/1/2025	3.0% - 5.0%	17,955,000	15,245,000	-	15,245,000	-
2012 Ref.	3/22/2012	8/1/2024	2.0% - 4.5%	6,475,000	6,390,000	-	10,000	6,380,000
2012 Ref. B	5/8/2012	8/1/2025	2.0% - 3.25%	2,840,000	2,530,000	-	145,000	2,385,000
2015 Ref. A	10/22/2015	8/1/2033	2.0%-5.0%	33,400,000	-	33,400,000	-	33,400,000
2015 Ref. B	10/22/2015	8/1/2018	0.811%-1.710%	3,130,000	-	3,130,000	-	3,130,000
					<u>\$ 95,709,039</u>	<u>\$ 36,530,000</u>	<u>\$ 40,330,000</u>	<u>\$ 91,909,039</u>
<b>Accreted Interest</b>								
2002 A				\$ 1,408,973	\$ 169,197	\$ -	\$ -	\$ 1,578,170
2002 B				1,909,996	257,803	-	-	2,167,799
2002 C				2,467,164	388,383	-	-	2,855,547
2008 A				251,884	47,884	-	-	299,768
2008 B				1,691,229	678,221	-	-	2,369,450
2008 C				768,749	518,539	-	657,389	629,899
					<u>\$ 8,497,995</u>	<u>\$ 2,060,027</u>	<u>\$ 657,389</u>	<u>\$ 9,900,633</u>

**SAN GABRIEL UNIFIED SCHOOL DISTRICT***Notes to Financial Statements**June 30, 2016*

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**NOTE 7 – GENERAL LONG-TERM DEBT (continued)****A. General Obligation Bonds (continued)**

The annual requirements to amortize general obligation bonds payable outstanding as of June 30, 2016, were as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016-17	\$ 3,210,000	\$ 3,536,804	\$ 6,746,804
2017-18	2,417,768	3,417,412	5,835,180
2018-19	2,956,073	3,221,484	6,177,557
2019-20	3,298,640	2,442,741	5,741,381
2020-21	3,582,118	2,402,007	5,984,125
2021-26	22,681,267	11,491,561	34,172,828
2026-31	19,559,420	24,271,818	43,831,238
2031-36	14,269,705	22,227,145	36,496,850
2036-41	18,999,048	12,637,277	31,636,325
2041-42	935,000	24,544	959,544
Total	<u>\$ 91,909,039</u>	<u>\$ 85,672,793</u>	<u>\$ 177,581,832</u>

**B. Capital Leases**

The District leases equipment with a capitalized cost of \$772,500 under an agreement in which the present value of the minimum lease payments exceeds 90% of the equipment market value.

Future minimum lease payments are as follows:

<u>Fiscal Year</u>	<u>Lease Payment</u>
2016-17	\$ 174,936
2017-18	29,156
Total	204,092
Less Amount Representing Interest	<u>(6,238)</u>
Present Value of Net Minimum Lease Payments	<u>\$ 197,854</u>

**C. Early Retirement Incentive**

The District has entered into agreements for early retirement incentives for eligible employees. Eligibility requirements were that employees must have been an active employee of the District as of February 4, 2013, have five years of service with the District and must be 50 years of age as of June 30, 2016. The agreements require the District to make five equal annual installment payments for the retirees that participate in the plan.

**SAN GABRIEL UNIFIED SCHOOL DISTRICT***Notes to Financial Statements**June 30, 2016*

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**NOTE 7 – GENERAL LONG-TERM DEBT (continued)****C. Early Retirement Incentive (continued)**

The future obligations under these plans is shown below:

<u>Fiscal Year</u>	<u>Payment</u>
2016-17	-
2017-18	421,655
2018-19	<u>119,391</u>
Total	<u>\$ 541,046</u>

**NOTE 8 – JOINT VENTURES**

The San Gabriel Unified School District participates in two joint ventures under joint powers agreements (JPAs), the West San Gabriel Workers' Compensation and the West San Gabriel Liability and Property JPAs. The relationships between the San Gabriel Unified School District and the JPAs are such that the JPAs are not a component unit of the District for financial reporting purposes.

The JPA's arrange for and provide workers' compensation and property and liability insurance for their member districts. Each JPA is governed by a board consisting of a representative from each member district. Each governing board controls the operations of its JPAs independent of any influence by the member districts beyond their representation on the governing boards. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to its participation in the JPA.

The condensed audited financial information can be obtained directly from West San Gabriel Joint Powers Authority.

## **SAN GABRIEL UNIFIED SCHOOL DISTRICT**

### *Notes to Financial Statements*

*June 30, 2016*

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#### **NOTE 9 – RISK MANAGEMENT**

##### **Property and Liability**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2016, the District participated in the WSGLP public entity risk pool for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

##### **Workers' Compensation**

For fiscal year 2016, the District participated in the WSGWC public entity risk pool for workers' compensation, with excess coverage provided by the Schools Excess Liability Fund (SELF) public entity risk pool.

##### **Employee Medical Benefits**

The District has contracted with Kaiser and Anthem Blue Cross to provide employee medical, prescription, and surgical benefits, Delta Dental for dental benefits, and VSP Vision for vision benefits.

#### **NOTE 10 – COMMITMENTS AND CONTINGENCIES**

##### **State and Federal Allowances, Awards, and Grants**

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

##### **Construction Commitments**

As of June 30, 2016, the District had commitments with respect to unfinished capital projects of approximately \$8.0 million to be paid from a combination of State and local funds.

#### **NOTE 11 – PENSION PLANS**

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of California Public Employees' Retirement System (CalPERS).

##### **A. General Information about the Pension Plans**

###### **Plan Descriptions**

The District contributes to the California State Teachers' Retirement System (CalSTRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. Benefit provisions under the Plan are established by State statute and District resolution. CalSTRS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, and membership information that can be found on the CalSTRS website.

## **SAN GABRIEL UNIFIED SCHOOL DISTRICT**

### *Notes to Financial Statements*

*June 30, 2016*

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#### **NOTE 11 – PENSION PLANS (continued)**

##### **A. General Information about the Pension Plans (continued)**

###### **Plan Descriptions (continued)**

The District also contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website.

###### **Benefits Provided**

CalSTRS provides retirement, disability, and death benefits. Retirement benefits are determined as 2 percent of final compensation for each year of credited service at age 60 for members under *CalSTRS 2% at 60*, or age 62 for members under *CalSTRS 2% at 62*, increasing to a maximum of 2.4 percent at age 63 for members under *CalSTRS 2% at 60*, or age 65 for members under *CalSTRS 2% at 62*. The normal retirement eligibility requirements are age 60 for members under *CalSTRS 2% at 60*, or age 62 for members under *CalSTRS 2% at 62*, with a minimum of five years of service credited under the Defined Benefit Program, which can include service purchased from teaching in an out-of-state or foreign public school. Employees are eligible for service-related disability benefits after five years of service, unless the member is disabled due to an unlawful act of bodily injury committed by another person while working in CalSTRS covered employment, in which case the minimum is one year. Disability benefits are equal to fifty percent of final compensation regardless of age and service credit. Designated recipients of CalSTRS retired members receive a \$6,163 lump-sum death payment. There is a 2 percent simple increase each September 1 following the first anniversary of the date on which the monthly benefit began to accrue. The annual 2 percent increase is applied to all continuing benefits other than Defined Benefit Supplement annuities. However, if the member retires with a Reduced Benefit Election, the increase does not begin to accrue until the member reaches age 60 and is not payable until the member receives the full benefit. This increase is also known as the improvement factor.

CalPERS also provides retirement, disability, and death benefits. Retirement benefits are determined as 1.1 percent of final compensation for each year of credited service at age 50 for members under *2% at 55*, or 1.0 percent at age 52 for members under *2% at 62*, increasing to a maximum of 2.5 percent at age 63 for members under *2% at 55*, or age 67 for members under *2% at 62*. To be eligible for service retirement, members must be at least age 50 and have a minimum of five years of CalPERS-credited service. Members joining on or after January 1, 2013 must be at least age 52. Disability retirement has no minimum age requirement and the disability does not have to be job related. However, members must have a minimum of five years of CalPERS service credit.

Pre-retirement death benefits range from a simple return of member contributions plus interest to a monthly allowance equal to half of what the member would have received at retirement paid to a spouse or domestic partner. To be eligible for any type of monthly pre-retirement death benefit, a spouse or domestic partner must have been either married to the member or legally registered before the occurrence of the injury or the onset of the illness that resulted in death, or for at least one year prior to death. Cost-of-living adjustments are provided by law and are based on the Consumer Price Index for all United States cities. Cost-of-living adjustments are paid the second calendar year of the member's retirement on the May 1 check and then every year thereafter. The standard cost-of-living adjustment is a maximum of 2 percent per year.

**SAN GABRIEL UNIFIED SCHOOL DISTRICT***Notes to Financial Statements**June 30, 2016*

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**NOTE 11 – PENSION PLANS (continued)****A. General Information about the Pension Plans (continued)****Contributions**

Active CalSTRS plan members under 2% at 60 were required to contribute 9.2% and plan members under 2% at 62 were required to contribute 8.56% of their salary in 2015-16. The required employer contribution rate for fiscal year 2015-16 was 10.73% of annual payroll. The contribution requirements of the plan members are established by State statute. Active CalPERS plan members are required to contribute 7.0% of their salary and the District is required to contribute an actuarially determined rate. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The required employer contribution for fiscal year 2015-16 was 11.847%. The contribution requirements of the plan members are established by State statute.

For the fiscal year ended June 30, 2016, the contributions recognized as part of pension expense for each Plan were as follows:

	CalSTRS	CalPERS
Employer contributions	\$ 2,538,225	\$ 886,252
Employee contributions paid by employer	\$ -	\$ -
Employee contributions paid by state	\$ 1,393,330	\$ -

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions**

As of June 30, 2016, the District reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	Proportionate Share of Net Pension Liability
CalSTRS	\$ 31,642,280
CalPERS	8,770,359
Total Net Pension Liability	\$ 40,412,639

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2015, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2014, rolled forward to June 30, 2015, using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for each Plan as of June 30, 2014 and 2015, was as follows:

	CalSTRS	CalPERS
Proportion - June 30, 2014	0.0430%	0.0566%
Proportion - June 30, 2015	0.0470%	0.0595%
Change - Increase (Decrease)	0.0040%	0.0029%

**SAN GABRIEL UNIFIED SCHOOL DISTRICT***Notes to Financial Statements**June 30, 2016***NOTE 11 – PENSION PLANS (continued)****B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)**

For the year ended June 30, 2016, the District recognized pension expense of \$2,784,285. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 3,424,477	\$ -
Differences between actual and expected experience	501,239	(528,750)
Changes in assumptions	-	(538,875)
Adjustment due to differences in proportions	2,401,206	-
Net differences between projected and actual earnings on plan investments	1,440,438	(4,320,103)
	<u>\$ 7,767,360</u>	<u>\$ (5,387,728)</u>

The total amount of \$3,424,477 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30,	Amount
2017	\$ (591,085)
2018	(407,072)
2019	286,936
2020	(75,536)
2021	(75,536)
Thereafter	-

**Actuarial Assumptions** – The total pension liabilities in the June 30, 2014, actuarial valuations were determined using the following actuarial assumptions:

	CalSTRS	CalPERS
Valuation Date	June 30, 2014	June 30, 2014
Measurement Date	June 30, 2015	June 30, 2015
Actuarial Cost Method	Entry age normal	Entry age normal
Actuarial Assumptions:		
Discount Rate	7.60%	7.65%
Inflation	3.00%	2.75%
Wage Growth	3.75%	Varies
Post-retirement Benefit Increase	2.00%	2.00%
Investment Rate of Return	7.60%	7.65%

## SAN GABRIEL UNIFIED SCHOOL DISTRICT

### Notes to Financial Statements

June 30, 2016

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#### NOTE 11 – PENSION PLANS (continued)

##### B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

###### *Actuarial Assumptions (continued)*

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series tables adjusted to fit CalSTRS experience. RP2000 series tables are an industry standard set of mortality rates published by the Society of Actuaries. See CalSTRS July 1, 2006 - June 30, 2010 Experience Analysis for more information. The underlying mortality assumptions and all other actuarial assumptions used in the CalPERS June 30, 2014 valuation were based on the results of a April 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can found on the CalPERS website.

###### *Discount Rate – for CalSTRS*

The discount rate used to measure the total pension liability was 7.60 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increase per Assembly Bill 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.60 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

###### *Discount Rate – for CalPERS*

The discount rate used to measure the total pension liability for PERF B was 7.65 percent. A projection of expected benefit payments and contributions was performed to determine if the assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for PERF B. The results of the crossover testing for the Plan are presented in a detailed report that can be obtained on CalPERS' website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, both short-term and long-term market return expectations as well as the expected pension fund cash flows were taken into account. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.



**SAN GABRIEL UNIFIED SCHOOL DISTRICT***Notes to Financial Statements**June 30, 2016***NOTE 11 – PENSION PLANS (continued)****B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)*****Discount Rate*** – for CalPERS (continued)

The long-term expected real rates of return by asset class can be found in CalPERS' Comprehensive Annual Financial Report for the fiscal year ended June 30, 2015.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	Target Allocation		Long-Term Expected Rate of Return	
	CalSTRS	CalPERS	CalSTRS	CalPERS
Global Equity	47%	51%	4.50%	5.71%
Global Debt Securities	N/A	19%	N/A	2.43%
Inflation Sensitive	5%	6%	3.20%	3.36%
Private Equity	12%	10%	6.20%	6.95%
Real Estate	15%	10%	4.35%	5.13%
Infrastructure and Forestland	N/A	2%	N/A	5.09%
Fixed Income	20%	N/A	0.20%	N/A
Liquidity	1%	2%	0.00%	-1.05%
	100%	100%		

***Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate***

The following presents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	CalSTRS	CalPERS
1% Decrease	6.60%	6.65%
Net Pension Liability	\$ 47,777,380	\$ 14,274,489
Current Discount Rate	7.60%	7.65%
Net Pension Liability	\$ 31,642,280	\$ 8,770,359
1% Increase	8.60%	8.65%
Net Pension Liability	\$ 18,232,710	\$ 4,193,306

***Pension Plan Fiduciary Net Position***

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalSTRS and CalPERS financial reports.

**C. Payable to the Pension Plans**

At June 30, 2016, the District reported a payable of \$247,420 and \$59,804 for the outstanding amount of contributions to the CalSTRS and CalPERS pension plans, respectively, required for the fiscal year ended June 30, 2016.

## SAN GABRIEL UNIFIED SCHOOL DISTRICT

### Notes to Financial Statements

June 30, 2016

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#### NOTE 12 – OTHER POSTEMPLOYMENT BENEFITS

San Gabriel Unified School District administers a single-employer defined benefit other postemployment benefit (OPEB) plan that provides medical, dental and vision insurance benefits to eligible retirees and their spouses. The District implemented Governmental Accounting Standards Board Statement #45, *Accounting and Financial Reporting by Employers for Postemployment Benefit Plans Other Than Pension Plans*, in 2008-09.

##### Plan Descriptions and Contribution Information

Membership in the plan consisted of the following:

Retirees and beneficiaries receiving benefits	42
Active plan members	465
Total	<u>507</u> *

\* As of July 1, 2015, valuation

The District contributes toward post-retirement medical benefits for employees who retire after meeting certain age and service requirements.

**Certificated Employees:** A certificated employee who retires after working at least 10 years at this District (out of the last 12 years of employment) may continue to participate in the District's medical plans. The retired employee is responsible for paying 100% of the monthly premiums for this coverage, for the employee and any covered beneficiaries.

**Classified Confidential and Teamster Employees:** A classified Teamster or confidential employee who retires from the District after attaining at least age 55 (age 60 for Confidential employees) with ten years of service with the District may continue to participate in the District's medical plans. The maximum amount that the District will pay each year toward that retired employee's coverage is the one-participant premium for the "median" medical plan. The median medical plan is the one of the Anthem HMO, Anthem PPO and Kaiser for which the family coverage premium amount lies between the other two. For 2012, the median plan was Anthem HMO, for 2013 it is Kaiser. The retired employee is required to pay all amounts in excess of the amount that the District pays. The District's payments cease when the retired employee reaches age 65. Cabinet and Management are not eligible.

For retired Teamster employees, the maximum amount that the District will pay each year (subject to the rules described above) is a total of \$23,900 for the 2011-2012 year. This figure is expected to increase each year in the future, as negotiated wages increase.

The District's funding policy is based on the projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined annually by the governing board. For fiscal year 2015-16, the District contributed \$177,020, of which \$62,133 is from subsidized premiums.

## SAN GABRIEL UNIFIED SCHOOL DISTRICT

### Notes to Financial Statements

June 30, 2016

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#### NOTE 12 – OTHER POSTEMPLOYMENT BENEFITS (continued)

##### Annual OPEB Cost and Net OPEB Obligation

The District's annual OPEB cost is calculated based on the Annual Required Contribution (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation:

Annual Required Contribution (ARC)	\$	525,131
Interest on net OPEB obligation		59,776
Adjustment to ARC		(105,179)
Annual OPEB cost		479,728
Contributions made		(177,020)
Increase in net OPEB obligation		302,708
Net OPEB liability, July 1, 2015		1,328,346
Net OPEB liability, June 30, 2016	\$	1,631,054

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2015-16 and the two preceding years are as follows:

Year Ended June 30,	Annual OPEB Cost	Percentage Contributed	Net OPEB Obligation
2016	\$ 479,728	36.9%	\$ 1,631,054
2015	466,101	44.9%	1,328,346
2014	482,480	42.8%	1,071,745

##### Funded Status and Funding Progress – OPEB Plans

As of July 1, 2015, the most recent actuarial valuation date, the District did not have a funded plan. The actuarial accrued liability (AAL) for benefits was \$3.9 million and the unfunded actuarial accrued liability (UAAL) was \$3.9 million. Although funds set-aside for future payment of benefits do not meet the GASB definition of "contributions" and therefore do not reduce the amount of the liability, the District does have an amount of \$104,640 set aside in the Special Reserve Fund for Postemployment Benefits.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedules of funding progress present multiyear trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

## **SAN GABRIEL UNIFIED SCHOOL DISTRICT**

### *Notes to Financial Statements*

*June 30, 2016*

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#### **NOTE 12 – OTHER POSTEMPLOYMENT BENEFITS (continued)**

##### **Actuarial Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designated to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Additional information as of the latest actuarial valuation follows:

Valuation Date	July 1, 2015
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level of Percent of Unfunded Accrued Liability
Remaining Amortization Period	24 years
Asset Valuation	N/A
Actuarial Assumptions:	
Discount rate	4.5%
Long-term healthcare cost trend rates:	5-6%

#### **NOTE 13 – ADJUSTMENT FOR RESTATEMENT**

During the year, the District made a \$428,744 adjustment to adjust payroll liabilities, which affected both the beginning net position on the Government-wide Statement of Activities and the beginning fund balance of the General Fund on the Statement of Revenues, Expenditures, and Changes in Fund Balances.

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***Required Supplementary Information***

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**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
*Budgetary Comparison Schedule - General Fund*  
*For the Fiscal Year Ended June 30, 2016*

	<b>Budgeted Amounts</b>		<b>Actual<sup>1</sup></b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>(Budgetary Basis)</b>	<b>Final Budget - Pos (Neg)</b>
<b>Revenues</b>				
LCFF Sources	\$ 43,466,235	\$ 44,067,182	\$ 44,075,743	\$ 8,561
Federal Sources	2,902,950	3,645,688	3,597,162	(48,526)
Other State Sources	2,030,640	5,490,179	6,925,644	1,435,465
Other Local Sources	4,561,936	5,437,918	5,780,714	342,796
Total Revenues	52,961,761	58,640,967	60,379,263	1,738,296
<b>Expenditures</b>				
Current:				
Certificated Salaries	22,662,601	24,846,814	24,395,589	451,225
Classified Salaries	7,561,769	7,925,416	7,910,417	14,999
Employee Benefits	10,420,314	12,621,046	12,621,045	1
Books and Supplies	4,083,912	5,597,770	5,209,070	388,700
Services and Other Operating Expenditures	7,094,242	7,397,789	7,138,913	258,876
Capital Outlay	-	322,938	139,769	183,169
Indirect Costs	(141,854)	(112,605)	(98,618)	(13,987)
Intergovernmental Transfers	1,318,188	2,046,347	2,057,360	(11,013)
Debt Service	174,937	-	-	-
Total Expenditures	53,174,109	60,645,515	59,373,545	1,271,970
Excess (Deficiency) of Revenues Over (Under) Expenditures	(212,348)	(2,004,548)	1,005,718	3,010,266
<b>Other Financing Sources and Uses</b>				
Interfund Transfers In	-	43,558	46,056	2,498
Interfund Transfers Out	(25,000)	(308,235)	(283,235)	25,000
Total Other Financing Sources and Uses	(25,000)	(264,677)	(237,179)	27,498
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(237,348)	(2,269,225)	768,539	3,037,764
Fund Balances, July 1, 2015 <sup>2</sup>	11,462,271	11,462,271	11,033,527	(428,744)
Fund Balances, June 30, 2016	\$ 11,224,923	\$ 9,193,046	\$ 11,802,066	\$ 2,609,020

<sup>1</sup> The actual amounts reported in this schedule are for the General Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on that schedule include the financial activity of the Deferred Maintenance Fund and Special Reserve Fund for Postemployment Benefits in accordance with the fund type definitions promulgated by GASB Statement No. 54.

<sup>2</sup> As Restated

**SAN GABRIEL UNIFIED SCHOOL DISTRICT***Schedule of Funding Progress**For the Fiscal Year Ended June 30, 2016*

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Actuarial Valuation Date	Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
July 1, 2008	\$ -	\$ 1,490,609	\$ 1,490,609	0.0%	\$ 34,940,667	4.3%
July 1, 2012	-	3,468,202	3,468,202	0.0%	N/A	N/A
July 1, 2015	-	3,892,243	3,892,243	0.0%	\$ 25,445,916	15.3%



**SAN GABRIEL UNIFIED SCHOOL DISTRICT***Schedule of Proportionate Share of the Net Pension Liability  
For the Fiscal Year Ended June 30, 2016*

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	Last Ten Fiscal Years*	
	<u>2015</u>	<u>2014</u>
District's proportion of the net pension liability (asset):		
CalSTRS	0.0470%	0.0430%
CalPERS	0.0595%	0.0566%
District's proportionate share of the net pension liability (asset):		
CalSTRS	\$ 31,642,280	\$ 25,127,910
CalPERS	\$ 8,770,359	\$ 6,425,478
District's covered-employee payroll:		
CalSTRS	\$ 21,177,759	\$ 19,553,055
CalPERS	\$ 6,587,614	\$ 6,362,734
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll:		
CalSTRS	149.4%	128.5%
CalPERS	133.1%	101.0%
Plan fiduciary net position as a percentage of the total pension liability:		
CalSTRS	74.0%	76.5%
CalPERS	79.4%	83.4%

*\* This schedule is required to show information for ten years; however, until a full ten year trend is compiled, information is presented for those years for which information is available.*

**SAN GABRIEL UNIFIED SCHOOL DISTRICT***Schedule of Contributions**For the Fiscal Year Ended June 30, 2016*

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Last Ten Fiscal Years\*

	<u>2015</u>	<u>2014</u>
Actuarially determined contribution:		
CalSTRS	\$ 1,880,585	\$ 1,613,127
CalPERS	\$ 775,428	\$ 728,024
Contributions in relation to the actuarially determined contribution:		
CalSTRS	\$ 1,880,585	\$ 1,613,127
CalPERS	<u>\$ 775,428</u>	<u>\$ 728,024</u>
Contribution deficiency (excess):		
CalSTRS	<u>\$ -</u>	<u>\$ -</u>
CalPERS	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll:		
CalSTRS	\$ 21,177,759	\$ 19,553,055
CalPERS	\$ 6,587,614	\$ 6,362,734
Contributions as a percentage of covered-employee payroll:		
CalSTRS	8.88%	8.25%
CalPERS	11.771%	11.442%

\* This schedule is required to show information for ten years; however, until a full ten year trend is compiled, information is presented for those years for which information is available.

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
*Notes to the Required Supplementary Information*  
*For the Fiscal Year Ended June 30, 2016*

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**NOTE 1 – PURPOSE OF SCHEDULES**

**Budgetary Comparison Schedule**

This schedule is required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the District's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

**Schedule of Funding Progress**

This schedule is required by GASB Statement No. 45 for all sole and agent employers that provide other postemployment benefits (OPEB). The schedule presents, for the most recent actuarial valuation and the two preceding valuations, information about the funding progress of the plan, including, for each valuation, the actuarial valuation date, the actuarial value of assets, the actuarial accrued liability, the total unfunded actuarial liability (or funding excess), the actuarial value of assets as a percentage of the actuarial accrued liability (funded ratio), the annual covered payroll, and the ratio of the total unfunded actuarial liability (or funding excess) to annual covered payroll.

**Schedule of Proportionate Share of the Net Pension Liability**

This schedule is required by GASB Statement No. 68 and is required for all employers in a cost-sharing pension plan. The schedule reports the following information:

- The proportion (percentage) of the collective net pension liability (similar to the note disclosure)
- The proportionate share (amount) of the collective net pension liability
- The employer's covered-employee payroll
- The proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered-employee payroll
- The pension plan's fiduciary net position as a percentage of the total pension liability

**Schedule of Contributions**

This schedule is required by GASB Statement No. 68 and is required for all employers in a cost-sharing pension plan. The schedule reports the following information:

- If an employer's contributions to the plan are actuarially determined or based on statutory or contractual requirements: the employer's actuarially determined contribution to the pension plan (or, if applicable, its statutorily or contractually required contribution), the employer's actual contributions, the difference between the actual and actuarially determined contributions (or statutorily or contractually required), and a ratio of the actual contributions divided by covered-employee payroll.

**NOTE 2 – SUMMARY OF CHANGES OF BENEFITS OR ASSUMPTIONS**

**Benefit Changes**

There were no changes to benefit terms that applied to all members of the Schools Pool.

**Changes of Assumptions**

The discount rate was changed from 7.5 percent (net of administrative expense) to 7.65 percent to correct for an adjustment to exclude administrative expense.

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
*Notes to the Required Supplementary Information*  
*For the Fiscal Year Ended June 30, 2016*

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**NOTE 3 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

At June 30, 2016, the District incurred the following excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule:

<b>General Fund</b>		
Indirect Costs	\$	13,987
Intergovernmental Transfers		11,013

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## ***Supplementary Information***

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**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
*Local Educational Agency Organization Structure*  
*June 30, 2016*

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The San Gabriel Unified School District was officially organized as an elementary school district in 1868, and became unified on July 1, 1992. The District is comprised of an area of approximately 4.5 square miles located in central Los Angeles County. The District boundaries encompass portions of the cities of San Gabriel and Rosemead, as well as unincorporated areas of Los Angeles County. There were no changes in the boundaries of the District during the current year. The District is currently operating one high school, one continuation school, one charter school, one middle school and five elementary schools.

<b>GOVERNING BOARD</b>		
<b>Member</b>	<b>Office</b>	<b>Term Expires</b>
Dr. Gary Thomas Scott	President	November, 2017
Andrew Ammon	Vice President	November, 2019
Cristina Alvarado	Clerk	November, 2017
Ken K. Tcheng	Member	November, 2017
Cheryl Shellhart	Member	November, 2019

**DISTRICT ADMINISTRATORS**

John Pappalardo, Ed.D.,  
*Superintendent*

Tiffany Rudek, Ed.D., <sup>1</sup>  
*Deputy Superintendent, Educational Services*

Joyce Yeh,  
*Assistant Superintendent, Business Services*

Anna Molinar,  
*Assistant Superintendent, Human Resources*

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<sup>1</sup> The Governing Board approved this position on August 23, 2016. At June 30, 2016, Mayra Perez was the Assistant Superintendent, Educational Services.

**SAN GABRIEL UNIFIED SCHOOL DISTRICT***Schedule of Average Daily Attendance  
For the Fiscal Year Ended June 30, 2016*

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	<b>Second Period Report</b>	<b>Annual Report</b>
	<b>Certificate No. (63D6437A)</b>	<b>Certificate No. (C906B792)</b>
<b>Regular &amp; Extended Year ADA:</b>		
Transitional Kindergarten through Third	1,399.60	1,402.33
Fourth through Sixth	1,137.38	1,136.59
Seventh through Eighth	798.53	797.99
Ninth through Twelfth	1,797.02	1,791.30
Total Regular & Extended Year ADA	5,132.53	5,128.21
<b>Special Education, Nonpublic, Nonsectarian Schools:</b>		
Fourth through Sixth	6.16	6.49
Seventh through Eighth	2.79	2.83
Ninth through Twelfth	8.79	8.27
Total Special Education, Nonpublic, Nonsectarian Schools	17.74	17.59
Total ADA	5,150.27	5,145.80



**SAN GABRIEL UNIFIED SCHOOL DISTRICT***Schedule of Instructional Time**For the Fiscal Year Ended June 30, 2016*

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Grade Level	Requirement	2015-16 Actual Minutes	Number of Days Traditional Calendar	Status
Kindergarten	36,000	48,640	180	Complied
Grade 1	50,400	50,680	180	Complied
Grade 2	50,400	50,680	180	Complied
Grade 3	50,400	50,680	180	Complied
Grade 4	54,000	55,440	180	Complied
Grade 5	54,000	55,440	180	Complied
Grade 6	54,000	55,545	180	Complied
Grade 7	54,000	55,545	180	Complied
Grade 8	54,000	55,545	180	Complied
Grade 9	64,800	64,815	180	Complied
Grade 10	64,800	64,815	180	Complied
Grade 11	64,800	64,815	180	Complied
Grade 12	64,800	64,815	180	Complied

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
*Schedule of Financial Trends and Analysis*  
*For the Fiscal Year Ended June 30, 2016*

General Fund	(Budget) 2017 <sup>2</sup>	2016 <sup>3</sup>	2015	2014
Revenues and other financing sources	\$ 57,762,178	\$ 60,425,319	\$ 51,308,610	\$ 44,269,553
Expenditures	59,042,139	59,373,545	49,882,805	43,264,918
Other uses and transfers out	25,000	283,235	-	1,000
Total outgo	59,067,139	59,656,780	49,882,805	43,265,918
Change in fund balance (deficit)	(1,304,961)	768,539	1,425,805	1,003,635
Ending fund balance	\$ 10,497,105	\$ 11,802,066	\$ 11,462,271	\$ 10,036,466
Available reserves <sup>1</sup>	\$ 7,276,095	\$ 9,854,351	\$ 8,474,429	\$ 8,017,534
Available reserves as a percentage of total outgo	12.3%	16.5%	17.0%	18.5%
Total long-term debt	\$ 147,185,067	\$ 150,654,087	\$ 140,993,325	\$ 150,886,672
Average daily attendance at P-2	5,089	5,150	5,234	5,248

The General Fund balance has increased by \$1,765,600 over the past two years. The fiscal year 2016-17 adopted budget projects a decrease of \$1,304,961. For a district of this size, the state recommends available reserves of at least 3% of total general fund expenditures, transfers out, and other uses (total outgo).

The District has not incurred an operating deficit in any of the past three years, but anticipates incurring an operating deficit during the 2016-17 fiscal year. Long-term debt has decreased by \$232,585 over the past two years.

Average daily attendance has decreased by 98 over the past two years. A decrease of 61 ADA is anticipated during fiscal year 2016-17.

<sup>1</sup> Available reserves consist of all unassigned fund balances in the General Fund.

<sup>2</sup> Revised Budget September, 2016.

<sup>3</sup> The actual amounts reported in this schedule are for the General Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on that schedule include the financial activity of the Deferred Maintenance Fund and Special Reserve Fund for Postemployment Benefits, in accordance with the fund type definitions promulgated by GASB Statement No. 54.

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**

*Reconciliation of Annual Financial and Budget Report with Audited Financial Statements  
For the Fiscal Year Ended June 30, 2016*

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*There were no differences between the Annual Financial and Budget Report and the  
Audited Financial Statements in any funds.*

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
*Schedule of Expenditures of Federal Awards*  
*For the Fiscal Year Ended June 30, 2016*

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Cluster Expenditures	Federal Expenditures
Federal Programs:				
U.S. Department of Agriculture:				
Passed through California Dept. of Education (CDE):				
Child Nutrition Cluster:				
National School Lunch Program	10.555	13523	\$ 1,281,113	
Especially Needy Breakfast	10.553	13526	281,078	
Summer Food Service Program Operations	10.559	13004	262,955	
USDA Donated Foods	10.555	N/A	164,648	
Total Child Nutrition Cluster				\$ 1,989,794
Child Care Food Program Cluster:				
CCFP Claims - Centers and Family Day Care	10.558	13393	124,255	
CCFP Cash in Lieu of Commodities	10.558	13389	9,613	
Total Child Care Food Program Cluster				133,868
Total U.S. Department of Agriculture				2,123,662
U.S. Department of Education:				
Passed through California Dept. of Education (CDE):				
No Child Left Behind (NCLB):				
Title I, Part A, Basic Grants	84.010	14329		1,208,586
Title II, Part A, Teacher Quality Local	84.367	14341		279,935
Language Acquisition Grants Cluster:				
Title III, Limited English Proficiency	84.365	14346	312,656	
Title III, Immigrant Education Program	84.365	15146	21,261	
Subtotal Language Acquisitions Grants Cluster				333,917
Individuals with Disabilities Education Act (IDEA):				
Passed through West San Gabriel SELPA:				
Special Education Cluster:				
Basic Local Assistance Entitlement, Part B	84.027	13379	1,095,211	
Preschool Grants, Part B	84.173	13430	15,564	
Preschool Local Entitlement, Part B	84.173A	13682	31,950	
Mental Health Allocation Plan, Part B, Sec 611	84.027A	13682	74,672	
Preschool Staff Development, Part B, Sec 619	84.173A	13431	189	
Subtotal Special Education Cluster				1,217,586
Carl Perkins Act - Secondary	84.048	14894		46,750
Advanced Placement and International Baccalaureate Test Fee Program	84.330B	14831		25,379
Total U.S. Department of Education				3,112,153
U.S. Department of Health & Human Services:				
Passed through California Dept. of Education (CDE):				
Medicaid Cluster:				
Medi-Cal Billing Option	93.778	10013	331,331	
Medi-Cal Administrative Activities (MAA)	N/A	10060	960	
Subtotal Medicaid Cluster				332,291
Total U.S. Department of Health & Human Services				332,291
Total Expenditures of Federal Awards				\$ 5,568,106

Of the Federal expenditures presented in the schedule, the District provided no Federal awards to subrecipients.

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
*Schedule of Charter Schools*  
*For the Fiscal Year Ended June 30, 2016*

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<u>Charter School</u>	<u>Inclusion in Financial Statements</u>
Options for Youth San Gabriel	Not included

## **SAN GABRIEL UNIFIED SCHOOL DISTRICT**

### *Note to the Supplementary Information*

*June 30, 2016*

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#### **NOTE 1 – PURPOSE OF SCHEDULES**

##### **Schedule of Average Daily Attendance (ADA)**

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

##### **Schedule of Instructional Time**

The District has participated in the Incentives for Longer Instructional Day and Longer Instructional Year. The District has not met its target funding. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206.

Districts must maintain their instructional minutes at the 1986-87 requirement, as required by Education Code section 46201.

##### **Schedule of Financial Trends and Analysis**

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

##### **Reconciliation of Annual Financial and Budget Report with Audited Financial Statements**

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual financial report to the audited financial statements.

##### **Schedule of Expenditures of Federal Awards**

The schedule of expenditures of Federal awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

The District did not elect to use the ten percent de minimis indirect cost rate.

##### **Schedule of Charter Schools**

This schedule lists all charter schools chartered by the District and displays information for each charter school and whether or not the charter school is included in the District audit.

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***Other Independent Auditors' Reports***

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

Governing Board  
San Gabriel Unified School District  
San Gabriel, California

**Report on the Financial Statements**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of San Gabriel Unified School District as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise San Gabriel Unified School District's basic financial statements, and have issued our report thereon dated November 29, 2016.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered San Gabriel Unified School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the San Gabriel Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the San Gabriel Unified School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

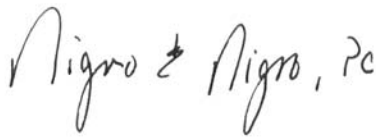
As part of obtaining reasonable assurance about whether San Gabriel Unified School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as Finding 2016-001.

**San Gabriel Unified School District's Response to Finding**

San Gabriel Unified School District's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. San Gabriel Unified School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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Murrieta, California  
November 29, 2016



## INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Governing Board  
San Gabriel Unified School District  
San Gabriel, California

### **Report on State Compliance**

We have audited San Gabriel Unified School District's compliance with the types of compliance requirements described in the *2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* that could have a direct and material effect on each of the San Gabriel Unified School District's state government programs as noted on the following page for the fiscal year ended June 30, 2016.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its State programs.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of San Gabriel Unified School District's State programs based on our audit of the types of compliance requirements referred to below. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to below occurred. An audit includes examining, on a test basis, evidence about San Gabriel Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each State program. However, our audit does not provide a legal determination of San Gabriel Unified School District's compliance.

In connection with the audit referred to on the prior page, we selected and tested transactions and records to determine the District's compliance with the State laws and regulations applicable to the following items:

Description	Procedures Performed
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No (see below)
Continuation Education	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
After School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study - Course Based	Not Applicable
Immunizations	Yes
Charter Schools:	
Attendance	Not Applicable
Mode of Instruction	Not Applicable
Nonclassroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes – Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

We did not perform testing for independent study because the ADA was under the level that requires testing.

#### ***Unmodified Opinion on Compliance with State Programs***

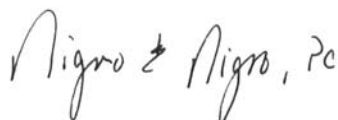
In our opinion, San Gabriel Unified School District complied, in all material respects, with the types of compliance requirements referred to above for the year ended June 30, 2016.

#### ***Other Matter***

The results of our auditing procedures disclosed an instance of noncompliance with the compliance requirements referred to above, which is required to be reported in accordance with *2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, and which is described in the accompanying schedule of findings and questioned costs as Finding 2016-001.

#### ***District's Response to Finding***

San Gabriel Unified School District's response to the compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. San Gabriel Unified School District's response was not subjected to the auditing procedures in the audit of compliance and, accordingly, we express no opinion on the response.



Murrieta, California  
November 29, 2016



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR  
EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Governing Board  
San Gabriel Unified School District  
San Gabriel, California

**Report on Compliance for Each Major Federal Program**

We have audited San Gabriel Unified School District's compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of San Gabriel Unified School District's major federal programs for the year ended June 30, 2016. San Gabriel Unified School District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of San Gabriel Unified School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about San Gabriel Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of San Gabriel Unified School District's compliance.

***Opinion on Each Major Federal Program***

In our opinion, San Gabriel Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

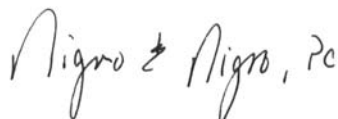
### **Report on Internal Control Over Compliance**

Management of San Gabriel Unified School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered San Gabriel Unified School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in dark ink, appearing to read "Nigro & Nigro, PC". The signature is written in a cursive, flowing style.

Murrieta, California  
November 29, 2016

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## ***Findings and Questioned Costs***

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**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
*Schedule of Audit Findings and Questioned Costs*  
*For the Fiscal Year Ended June 30, 2016*

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**SECTION I - SUMMARY OF AUDITORS' RESULTS**

***Financial Statements***

Type of auditors' report issued	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(s) identified not considered to be material weaknesses?	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

***Federal Awards***

Internal control over major programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(s) identified not considered to be material weaknesses?	<u>None reported</u>
Type of auditors' report issued on compliance for major programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, Section 200.516	<u>No</u>
Identification of major programs:	
<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
<u>10.553, 10.555, 10.559</u>	<u>Child Nutrition Cluster</u>
<u>84.010</u>	<u>Title I, Part A Basic Grants</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	<u>No</u>

***State Awards***

Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>
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**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
*Schedule of Audit Findings and Questioned Costs*  
*For the Fiscal Year Ended June 30, 2016*

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*. Pursuant to Assembly Bill (AB) 3627, all audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>AB 3627 Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Programs
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

***There were no financial statement findings in 2015-16.***

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
*Schedule of Audit Findings and Questioned Costs*  
*For the Fiscal Year Ended June 30, 2016*

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**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

This section identifies the audit findings required to be reported by the Uniform Guidance, Section 200.516 (e.g., significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs).

*There were no federal award findings or questioned costs in 2015-16.*

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
*Schedule of Audit Findings and Questioned Costs*  
*For the Fiscal Year Ended June 30, 2016*

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**SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS**

This section identifies the audit findings pertaining to noncompliance with state program rules and regulations.

**Finding 2016-001: CALPADS Unduplicated Pupil Counts (40000)**

**Criteria:** Supplemental and concentration grant amounts are calculated based on the percentage of unduplicated pupils" enrolled in the LEA on Census Day (first Wednesday in October). The percentage equals:

- Unduplicated count of pupils who (1) are English learners, (2) meet income or categorical eligibility requirements for free or reduced-price meals under the National School Lunch Program, or (3) are foster youth. "Unduplicated count" means that each pupil is counted only once even if the pupil meets more than one of these criteria (EC sections 2574(b)(2) and 42238.02(b)(1)).
- Divided by total enrollment in the LEA (EC sections 2574(b)(1)(B) and 42238.02(b)(5)). All pupil counts are based on Fall 1 certified enrollment reported in the CALPADS as of Census Day.

**Condition:** During our testing of the English Learner (EL) and Free and Reduced Price Meal (FRPM) eligible students reported in the CALPADS 1.17 and 1.18 reports, we noted 10 students who were incorrectly classified as English learners. These students had met the District's reclassification criteria prior to the Census Day, and therefore should have been reclassified.

**Questioned Cost:** \$9,219. This amount was calculated using the California Department of Education's spreadsheet *Estimating the Cost of an LCFF Unduplicated Pupil Count Audit Finding*.

**Cause:** The CALPADS reports were not updated in a timely manner to correct student changes in the 2015-16 year.

**Effect:** The unduplicated pupil counts in the CALPADS 1.17 and 1.18 reports should be adjusted for the following changes:

School Site:	CALPADS Reported	Adjusted based on eligibility for:	
		EL Funding	Adjusted Total
Gabrielino High	1,094	(6)	1,088
Jefferson Middle	724	(4)	720
Agregate of remaining schools	1,570	-	1,570
District-wide	<u>3,388</u>	<u>(10)</u>	<u>3,378</u>

The enrollment count of 5,303 was not impacted as a result of the procedures performed.

**Recommendation:** We recommend that the District implement a review procedure of the CALPADS information prior to the reports submission to the California Department of Education.

**Views of Responsible Officials:** We will evaluate the testing schedule timeframe to determine if the testing window for student reclassification should be moved to an earlier date. Prior to the submission of the CalPads report, a query will be run in order to verify all students are classified correctly. Appropriate training of personnel relating to timely data entry will be a key priority as it relates to student designation dates in the student portal.

**SAN GABRIEL UNIFIED SCHOOL DISTRICT***Summary Schedule of Prior Audit Findings**For the Fiscal Year Ended June 30, 2016*

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<b>Original Finding No.</b>	<b>Finding</b>	<b>Code</b>	<b>Recommendation</b>	<b>Current Status</b>
<i>Finding 2015-1: Cash Disbursements</i>	<p>The accounts payable function is intended to ensure that invoices for purchases of goods and services are paid in the proper amounts. Controls should be established to ensure that the accounts payable function is separate from the ordering of goods and services and the receipt of those items, that expenditures are paid only with supporting documentation and for bona fide District business purposes.</p> <p>During our test of District expenditures, we found the following exceptions:</p> <ul style="list-style-type: none"><li>• Twelve disbursements contained invoices with dates prior to purchase order dates</li><li>• Three disbursements did not have appropriate supporting documentation</li></ul>	30000	The District should obtain prior approval through a purchase order prior to making any purchases and should ensure that all disbursements are supported by complete documentation.	Implemented.
<i>Finding 2015-2: Paid Equity Lunch</i>	A school food authority (SFA) participating in the NSLP is required to ensure that sufficient funds are provided to its nonprofit school food service accounts from lunches served to students not eligible for free or reduced price meals. A SFA currently charging less for a paid lunch than the difference between the Federal reimbursement rate for such a lunch and that for a free lunch is required to comply. This difference is known as "equity." There are two ways to meet this requirement: (a) by raising the prices charged for paid lunches; or (b) through contributions from other non-Federal sources. SFAs with an average weighted price at or above equity (currently \$2.65 for school year 2014-15) have already met the requirement (42 USC 1760(p); 7 CFR sections 210.14(a) and 210.14(e)).	50000	The District must increase prices for paid meals served in order to increase the weighted average price in future years or seek exemptions for this requirement with the CDE or USDA.	Implemented.

**SAN GABRIEL UNIFIED SCHOOL DISTRICT***Summary Schedule of Prior Audit Findings**For the Fiscal Year Ended June 30, 2016*

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<b>Original Finding No.</b>	<b>Finding</b>	<b>Code</b>	<b>Recommendation</b>	<b>Current Status</b>
<i>Finding 2015-2: Paid Equity Lunch (continued)</i>	This District's weighted average calculation was \$2.08 for each paid meal during 2014-15. This amount is below the required price, therefore, the District should have made a contribution from other non-federal sources to supplement the cost of paid meals. The District did not make a contribution.			



To the Governing Board  
San Gabriel Unified School District  
San Gabriel, California

In planning and performing our audit of the basic financial statements of San Gabriel Unified School District for the year ending June 30, 2016, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control structure.

However, during our audit we noted matters that are an opportunity for strengthening internal controls and operating efficiency. The following items represent conditions noted by our audit that we consider important enough to bring to your attention. This letter does not affect our report dated November 29, 2016, on the financial statements of San Gabriel Unified School District.

## ASSOCIATED STUDENT BODY (ASB) FUNDS

**Observation:** In our test of cash disbursements, we noted that disbursements selected in our sample were not being approved in advance by the district representative, the ASB advisor, and/or the student representative.

**Recommendation:** Education Code Section 48933(b) requires all expenditures from ASB funds be authorized by a student representative, an advisor, and a district representative (usually a principal or vice-principal) prior to disbursing the funds. As a “best practice”, approval by required parties should be obtained before the actual commitment to purchase the items in order to ensure the expense is a proper use of student-body funds and falls within budgetary guidelines.

**Observation:** During our test of disbursements, we found numerous disbursements to be missing supporting documentation such as an invoice or receipt. Issuing payment for expenditures without supporting documentation can provide the opportunity for the misappropriation of student funds.

**Recommendation:** We recommend that the sites require all appropriate supporting documentation prior to issuing checks to ensure that student funds are being properly spent.

**Observation:** During our cash receipts testing at the sites, we noted that several cash collections lacked adequate supporting documentation, and there was not an adequate audit trail to trace the deposit to the point of collection.

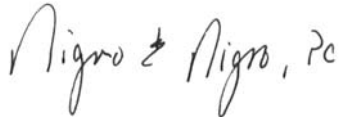
**Recommendation:** Without supporting documentation, we could not verify whether all cash collected had been deposited intact and into the correct ASB account. Sound internal controls for handling cash discourage theft of ASB funds and protect those who handle the cash. We recommend that before any events are held, control procedures should be established by the club advisors that will allow for the reconciliation between money collected and fundraiser sales. In the event that pre-numbered receipt books are utilized, it is important that finance technicians keep a log of receipt numbers, account for all receipts issued, and reconcile the receipts to the funds collected to ensure that all funds are accounted for.

## **ASSOCIATED STUDENT BODY (ASB) FUNDS (continued)**

**Observation:** During our testing of cash disbursements we noted many of the disbursements tested lacked evidence of receipt of goods or services.

**Recommendation:** We recommend that the site document a physical receipt of the goods or services on the corresponding invoice, packing slip, or other documentation, such as writing "ok to pay" or "received" and initialing the document prior to issuing the check for payment. This ensures that payment is not being made for items received incorrectly or not received at all.

We will review the status of the current year comments during our next audit engagement.

A handwritten signature in black ink that reads "Nigro & Nigro, PC". The signature is written in a cursive, flowing style.

Murrieta, California  
November 29, 2016



## **Appendix B – Adopted Budget**

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# **SAN GABRIEL UNIFIED SCHOOL DISTRICT**



## **2016-2017 Original Budget Report**

**Presented to the SGUSD Governing Board on June 14, 2016**

## **OVERVIEW**

# Overview

On January 7, 2016, Governor Brown proposed the state budget for 2016-17. Although the state budget was in good shape and the education funding at its highest level, the Governor advised caution, citing that 69.5% of the General Fund revenues come from the volatile personal income tax. Four months later in the release of May Revision, almost like testament to his earlier warning of the looming slower economy, the state revenue collections are now projected at much lower than the level in January. With the statutory Cost of Living Adjustment (COLA) being zero, the real surprise in May Revision turned out to be no budget reduction proposed for education. In fact, both ongoing and one-time funding for education slightly increase.

The budget year of 2016-17 will be the third year that K-12 school districts are funded through Local Control Funding Formula (LCFF). At the district level, funds received from LCFF, in both Base and Supplemental and Concentration dollars, are allocated to implement ongoing and one-time education programs developed through the process of Local Control and Accountability Plan (LCAP).

## **ASSUMPTIONS AND GUIDELINES**

Devoid of the final numbers in the state budget act, normally enacted in late June, the district has to prepare its 2016-17 original budget using the assumptions and guidelines provided by the California Department of Education (CDE), the Los Angeles County Office of Education (LACOE) and recommendations from the School Services of California (SSC), prior to the enactment of Budget Act.

## **THE GENERAL FUND**

The General fund is the largest fund of the school district and is composed of the Unrestricted and Restricted General Funds. The Unrestricted General Fund is used for activities that are within local control while the Restricted General Fund is used for specific programs and activities mandated by the granting agencies.

### **Revenue Assumptions**

- **Local Control Funding Formula (LCFF)**

The LCFF establishes a base with supplemental and concentration add-ons for English Learners (EL), free and reduced-price meal eligible students and foster

youth students, and provides additional funding for K-3 CSR (Class Size Reduction), Grades 9-12 CTE (Career and Technical Education), Home-to-School Transportation and the Targeted Instructional Improvement Grant (TIIG).

The statutory COLA for 2016-17 is zero. With no COLA added to the 2015-16 Base Grant or Grade Span Augmentation, the 2016-17 rates are:

Grade Level	2015-16 Base Grant Per ADA	COLA 0.00%	Grade Span Augmentation	2016-17 Adjusted Grant
K-3	\$7,083	\$0	\$737	\$7,820
4-6	\$7,189	\$0	-0-	\$7,189
7-8	\$7,403	\$0	-0-	\$7,403
9-12	\$8,578	\$0	\$223	\$8,801

The COLA for the out years are also changed to 1.11% for 2017-18, and 2.42% for 2018-19, respectively. **COLA affects only the calculation of the LCFF Target, and does not describe the net increase in funding for each district from year to year prior to full funding.** Based on the projection in May Revision, the LCFF funding will be 95.7% implemented in 2016-17. However, there is no statutorily guaranteed increase in any given year until full implementation is reached.

The **Supplemental and Concentration Grants** provide additional funding for students identified as English Learners (EL), free and reduced-price meal eligible students and foster youth. The unduplicated count of these students is reported to the CDE using California Longitudinal Pupil Achievement Data System (CALPADS) in December.

The district's **LCAP** must be aligned with district budget. The operating budget should include sufficient expenditures to fund the services and action plans developed in the LCAP. Throughout the fiscal year, the district continues to monitor progresses towards meeting the LCAP goals, making necessary adjustments and/or amendments as required.

#### ▪ **Federal Revenues**

Funding for federal programs can only be spent for the purpose specified by the granting agency. The largest federal program of the District is Special Education. Other federally funded programs provide services for disadvantaged children and

training for the teachers. The total Federal revenues budgeted, without any estimate for the carryover, is \$3.25 million.

- **Other State Revenues**

The ongoing revenues are provided for ASES, Special Education and Lottery programs. The one-time discretionary funds, proposed in 2016-17 to pay prior-year mandate claims are also included. This one-time allocation is estimated at \$237 per ADA. District plans to spend the one-time revenue on one-time expenditure. Currently, \$560K, half of the one-time revenue, is budgeted for textbook adoption. The rest of it is in the reserve at this point.

- **Other Local Revenues**

Sources of Other Local revenues include interest earned, leases and rental, transportation fees and inter-agency services which include the \$3.2 million special education funding allocation from the SELPA (Special Education Local Plan Area), plus the \$1.3 million tuition paid by other member districts. The \$4.5 million revenue will help pay about half of the program costs; the District will need to make \$4.7 million contribution from its unrestricted general fund toward the rest of the special education expenditure.

### **Expenditure Assumptions**

Salaries and Benefits account for approximately 81% of the Unrestricted General fund expenses and 76% of the Combined General Fund. The non-salary expense categories include Books and Supplies, Services and Other Operating Expenses, Capital Outlay and Other Outgo.

- **Salaries and Benefits**

Step and column increases are included in the budget for 2016-17, as well as estimated at 1.5% for the out years. The budget revisions will be made during the interim of the budget year to adjust for the actual expenses. There is no reserve or assignment in the projected fund balance of 2016-17 or any of the out years for collective bargaining settlement costs.

- **Non-salary Expenses**

The non-salary expense accounts, especially supplies account, are sometimes served as budget place-holder for school or department allocation if line-item

budget has not been fully developed. The budget may be distributed later to salary, benefit, or other non-salary expense accounts after the expenditure actually incurred or spending plan developed.

▪ **Contribution to Restricted Programs**

The District estimated \$6.8 million General Fund contribution to restricted programs. Out of the \$6.8 million, \$1 million goes to instruction and student support programs – ROP, Continuation, and Medi-Cal Billing Options and School-based Administrative Activities; \$1.1 million goes to Ongoing and Major Maintenance; the rest \$4.7 million supports the Special Education Programs.

**Cash Flow Projections and Deferrals**

There are no longer any inter- or intra- year deferrals. The Principal Apportionment payment will go back to the traditional “5-5-9” schedule which means the district will receive 5% advance for July and August, 9% every month from September to June.

**Multi-Year Projections (MYP)**

▪ **Enrollment**

The District continues to decline in enrollment at a rate of approximately 1% in recent years. The one percent loss in ADA is also projected for the subsequent years. The principal apportionment is expected to be funded at the prior year level. In case of actual declining in enrollment, layoff through attrition is usually planned when reduction in force is needed.

▪ **STRS and PERS Contributions**

The largest dollar amount increases for the out-year expenses are the contributions to the state retirement systems – CalSTRS and CalPERS. The rates for the current and three out years are projected as follows:

**CalSTRS Rates**

	2015-16	2016-17	2017-18	2018-19	2019-20
Employer	10.73%	12.58%	14.43%	16.28%	18.13%

## **CalPERS Rates**

	2015-16	2016-17	2017-18	2018-19	2019-20
Employer	11.847%	13.888%	15.50%	17.10%	18.60%

## **Reserve Requirements**

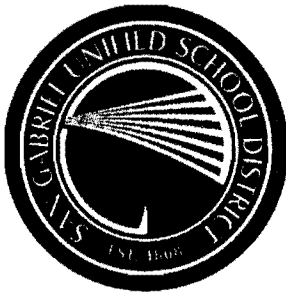
The education community continues to reinforce the need for reserves over the minimum reserve requirements. The experience of the most recent recession has clearly demonstrated these minimum levels are not sufficient to protect educational programs from severe disruption in an economic downturn. The typical 3.0 percent reserve minimum represents less than two weeks of payroll for many districts. The district agrees with this assessment and will take a more conservative approach towards the minimum reserve level.

## **OTHER FUNDS**

Except for the Building Fund, District's other funds are considered Non-Major Governmental Funds which include Cafeteria Fund, and other small operating funds such as Deferred Maintenance Funds, Capital Facilities Fund, etc. The expenditure for the Building Fund in 2016-17 is expected to go up due to major projects entering into construction phase. Since there is still sufficient cash in the County Treasury Pool, no bond issue is planned.



## **GENERAL FUND ASSUMPTIONS**



# SGUSD

San Gabriel Unified School District

## **2016-17 Original Budget Assumptions**

### **2015-2016 Estimated Actuals**

#### 1. Local Control Funding Formula (LCFF)

- Average Daily Attendance (ADA) used to calculate the LCFF is 5,243.59, based on 2014-15 P2
- Current year Unduplicated Pupil Count 3,387 (English Learners, Free or Reduced-Price Meal and Foster Youth) is used to calculate the 3-year average for the supplemental and concentration add-on; the final percentage used is 63.95%
- Cost of Living Adjustment (COLA) for 2015-16 is 1.02%
- Base Grant amounts with 1.02% COLA and grade span adjustments added are \$7,820 (K-3), \$7,189 (Grade 4-6), \$7,403 (Grade 7-8), and \$8,801 (Grade 9-12)
- Total Categorical Hold Harmless including Transportation (\$140,974) is \$4,358,974
- LCFF Gap funding is \$5,545,023 (52.20%)

#### 2. Other State Revenues

- Lottery is budgeted at \$140 per ADA for base and \$41 for Prop 20
- Mandated Reimbursement Block Grant is \$28.42 per ADA for K-8 and \$56 for Grade 9-12, one-time reimbursement \$530 per ADA totaling \$2,770,234 for outstanding claims is also budgeted
- Special Education AB 602 SELPA pass-through revenue is projected \$3,358,838
- Local Control and Accountability Plan (LCAP) for the unduplicated count spending is projected at \$5,255,498
- Ongoing grants or entitlements are adjusted for the actual allocation if the information is available

#### 3. Federal Revenues

- Ongoing grants or entitlements are adjusted for the actual allocation since the 2<sup>nd</sup> Interim
- No new grants are added since the 2<sup>nd</sup> Interim

#### 4. Local Revenues

- SELPA Tuition received from other member districts is budgeted at \$1.29 million
- Gifts, donations, and rental income are adjusted upward from the 2<sup>nd</sup> Interim by \$85K

#### 5. Salary and Benefits

- Statutory benefit rates are: STRS (10.73%), PERS (11.847%), OASDI (6.2%), Medicare (1.45%), SUI (0.05%), OPEB (1%), and Worker's Comp (2.17%)
6. Books, Supplies, & Services
    - Savings are captured by returning the unexpended one-time revenue to reserves
    - Other budget adjustments are made in accordance with the spending pattern
  7. Other Outgo
    - Special Education excess cost/tuition payments to other districts in SELPA are budgeted at \$1.95 million

## **2016-17**

1. Local Control Funding Formula (LCFF)
  - a. Average Daily Attendance (ADA) used to calculate the LCFF revenue is 5,153 based on 2015-16 P2
  - b. Current year Unduplicated Pupil Count is projected at 3,337 (English Learners, Free or Reduced-Price Meal and Foster Youth) is used to calculate the 3-year average for the supplemental and concentration add-on; the final percentage used is 63.45%
  - c. Cost of Living Adjustment (COLA) is zero
  - d. Base Grant amounts and grade span adjustments with no COLA are \$7,820 (K-3), \$7,189 (Grade 4-6), \$7,403 (Grade 7-8), and \$8,801 (Grade 9-12)
  - e. Total Categorical Hold Harmless including Transportation (\$140,974) is \$4,358,974
  - f. LCFF Gap funding is \$2,564,259 (54.84%)
2. Other State Revenues
  - Lottery is budgeted at \$140 per ADA for base and \$41 for Prop 20
  - Mandated Reimbursement Block Grant is \$28 per ADA for K-8 and \$56 for Grade 9-12, one-time reimbursement \$237 per ADA totaling \$1,220,621 for outstanding claims is also budgeted
  - Special Education AB 602 SELPA pass-through revenue is projected \$3,221,901
  - Local Control and Accountability Plan (LCAP) for the unduplicated count spending is projected at \$6,008,329
  - Ongoing grants or entitlements are adjusted for the actual allocation if the information is available
3. Federal Revenues
  - Carryover for the ongoing grants or entitlements are removed
  - No new grants are projected
4. Local Revenues
  - SELPA Tuition received from other member districts is budgeted at \$1.33 million
  - Unrestricted local income is budgeted for \$565,114, the same amount as budgeted in 2015-16
5. Salary and Benefits
  - Statutory benefit rates are: STRS (12.58%), PERS (13.888%), OASDI (6.2%), Medicare (1.45%), SUI (0.05%), OPEB (1%), and Worker's Comp (1.99%)

6. Books, Supplies, & Services

- Budget is lower than the amount in 2015-16 due to removal of the carryover
- No COLA increase for the utilities

7. Other Outgo

- Special Education excess cost/tuition payments to other districts in SELPA are budgeted at \$1.95 million, the same amount as budgeted in 2015-16

8. No increase in contribution to Ongoing and Major Maintenance Account

**2017-18**

1. Step and Column increase is estimated at 1.5% for certificated and 1.5% for classified employees
2. Average Daily Attendance (ADA) for LCFF calculations in 2017-18 is projected at 5,095.46 with 63.45% unduplicated count of Free and Reduced-Price Meal (FRPM), or English Learners (EL), or Foster Youth (FY) students
3. 2017-18 Base Grant rates are \$7,907 (K-3), \$7,269 (Grade 4-6), \$7,485 (Grade 7-8), and \$8,898 (Grade 9-12) with 1.11% COLA and grade span adjustments
4. LCFF Gap Funding is projected at 73.96%
5. Employee benefit rate changes include STRS (14.43%), PERS (15.50%), and 7.5% increase in H/W costs
6. \$631,698 increase in the LCFF Supplemental and Concentration Grants is added
7. No increase in contribution to Ongoing and Major Maintenance Account

**2018-19**

1. Step and Column increase is estimated at 1.5% for certificated and 1.5% for classified employees
2. Average Daily Attendance (ADA) for LCFF calculations in 2018-19 is projected at 5,045.46 with 63.10% unduplicated count of Free and Reduced Price Meal (FRPM), or English Learners (EL), or Foster Youth (FY) students
3. 2018-19 Base Grant rates are \$8,098 (K-3), \$7,445 (Grade 4-6), \$7,666 (Grade 7-8), and \$9,114 (Grade 9-12) after factoring in 2.67% COLA and grade span adjustments
4. LCFF Gap Funding is projected at 41.22%

-

5. Employee benefit rate changes include STRS (16.28%), PERS (17.10%), and 7.5% increase in H/W costs
6. \$90,945 increase in the LCFF Supplemental and Concentration Grants is added
7. No increase in contribution to Ongoing and Major Maintenance Account

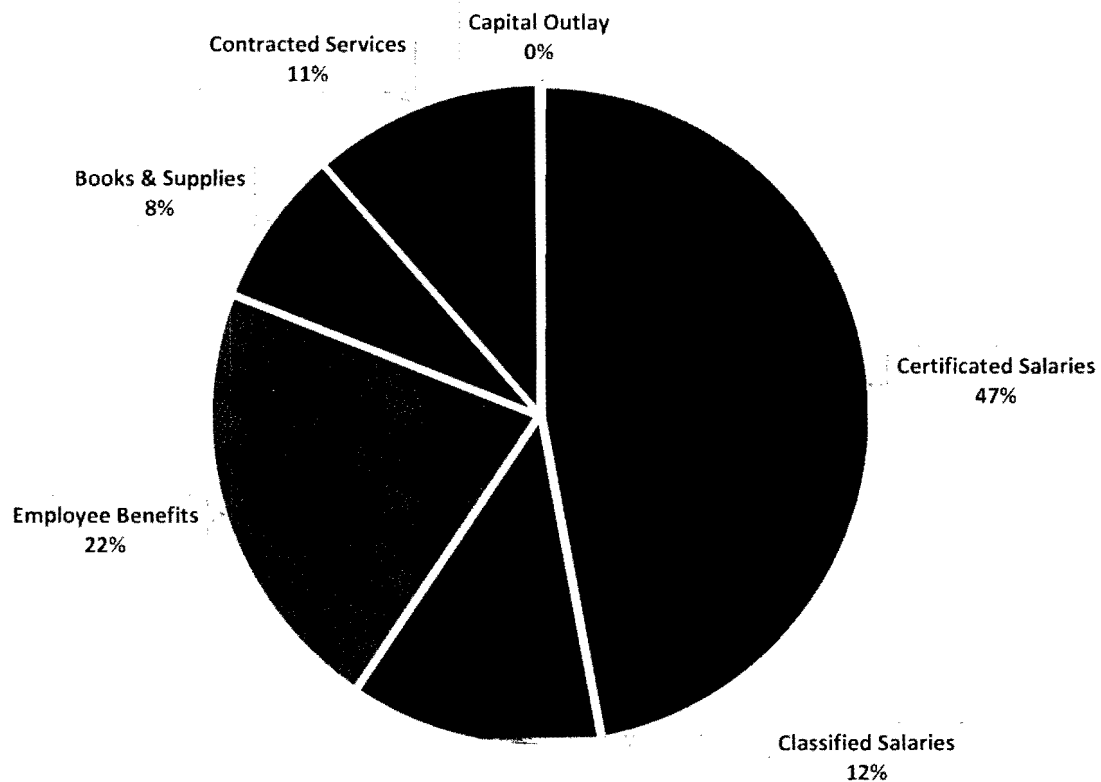
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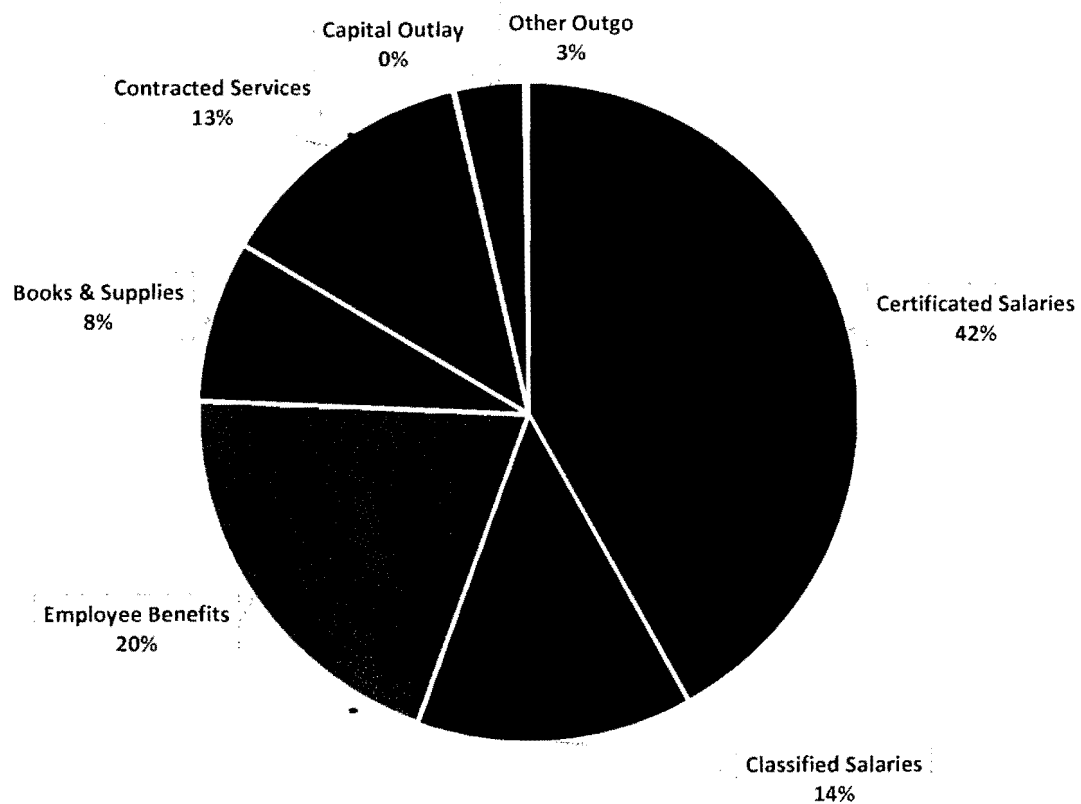
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**REVENUE AND EXPENDITURE  
AT A GLANCE**

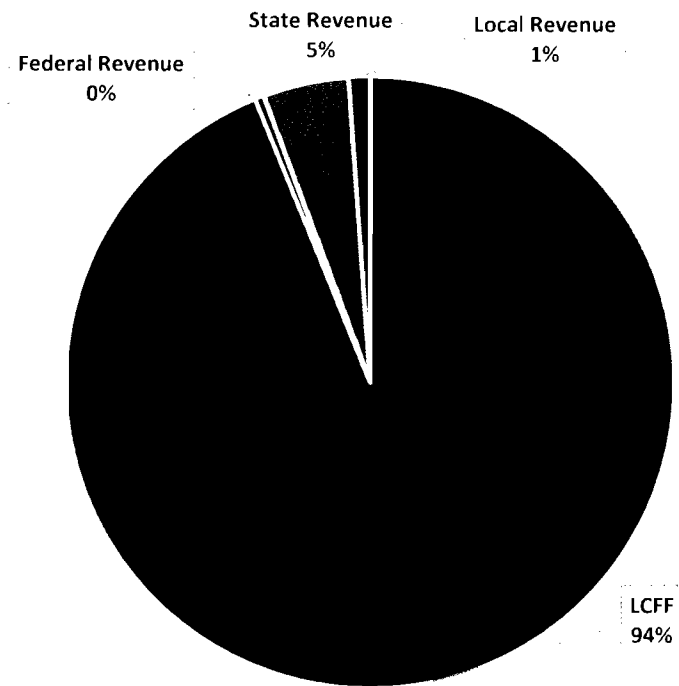
## Unrestricted General Fund Expenditure - 2016-17



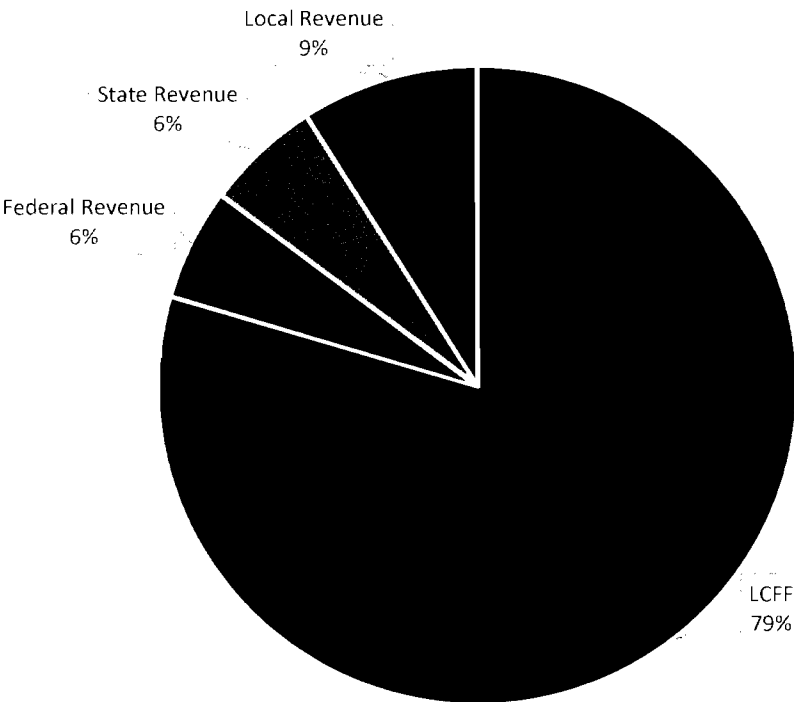
## Combined General Fund Expenditure - 2016-17



**Unrestricted General Fund Revenues - 2016-17**



**Combined General Fund Revenues - 2016-17**





## **SUMMARY BY FUNDS**

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
**2016-17 Original Budget**  
**Summary of District Funds**

	General Fund			Child Development	Cafeteria	Deferred Maintenance
	Unrestricted Fund 01	Restricted Fund 01	Combined Fund 01	Fund 12	Fund 13	Fund 14
<b>REVENUES</b>						
LCFF	45,917,907	0	45,917,907	0	0	0
Federal Revenue	227,790	3,023,975	3,251,765	0	1,823,877	0
State Revenue	2,237,897	1,132,619	3,370,516	0	119,673	9,863
Local Revenue	565,114	4,613,318	5,178,432	900	461,308	0
<b>TOTAL REVENUES</b>	<b>48,948,708</b>	<b>8,769,912</b>	<b>57,718,620</b>	<b>900</b>	<b>2,404,858</b>	<b>9,863</b>
<b>EXPENDITURES</b>						
Certificated Salaries	20,646,833	4,240,460	24,887,293	0	0	0
Classified Salaries	5,421,611	2,593,025	8,014,636	0	788,774	0
Employee Benefits	9,442,635	2,510,348	11,952,983	0	288,160	0
Books & Supplies	3,340,055	1,294,575	4,634,630	0	1,165,435	36,106
Contracted Services	4,975,346	2,632,509	7,607,855	0	77,104	275,297
Capital Outlay	45,137	3,920	49,057	0	0	189,011
Other Outgo	63,000	1,945,290	2,008,290	0	0	0
Direct Support / Indirect Support	-210,509	97,904	-112,605	0	112,605	0
<b>TOTAL EXPENDITURES</b>	<b>43,724,108</b>	<b>15,318,031</b>	<b>59,042,139</b>	<b>0</b>	<b>2,432,078</b>	<b>500,414</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>5,224,600</b>	<b>-6,548,119</b>	<b>-1,323,519</b>	<b>900</b>	<b>-27,220</b>	<b>-490,551</b>
<i>Other Financing Sources/Uses</i>	-6,771,010	6,789,568	18,558	0	0	0
<b>Beginning Fund Balance</b>	<b>7,901,698</b>	<b>862,603</b>	<b>8,764,301</b>	<b>138,328</b>	<b>658,313</b>	<b>1,676,815</b>
<b>Adjustments/ Restatements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>6,355,288</b>	<b>1,104,052</b>	<b>7,459,340</b>	<b>139,228</b>	<b>631,093</b>	<b>1,186,264</b>
<b>Components of Ending Fund Balance</b>						
Reserve for Revolving Cash Fund	30,000	0	30,000	0	0	0
Reserve for Stores	50,000	0	50,000	0	0	0
Reserve for Prepaid Expenditures	0	0	0	0	0	0
Other Designated Funds	0	0	0	0	0	0
Restricted Fund Balance	0	1,104,052	1,104,052	139,228	631,093	1,186,264
Assigned Balance	0	0	0	0	0	0
Economic Uncertainties - 3%	1,772,015	0	1,772,015	0	0	0
Undesignated/Unassigned Balance	4,503,273	0	4,503,273	0	0	0
	<b>6,355,288</b>	<b>1,104,052</b>	<b>7,459,340</b>	<b>139,228</b>	<b>631,093</b>	<b>1,186,264</b>

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
**2016-17 Original Budget**  
**Summary of District Funds**

	Sp. Reserve for Post Emp. Benefits Fund 20	Building Fund 21	Capital Facilities Fund 25	Bond Interest & Redemption Fund 51	Debt Service Fund 56	All Funds Total
<b>REVENUES</b>						
LCFF	0	0	0	0	0	45,917,907
Federal Revenue	0	0	0	0	0	5,075,642
State Revenue	0	0	0	0	0	3,500,052
Local Revenue	700	133,363	415,794	5,347,783	2,924	11,541,204
<b>TOTAL REVENUES</b>	<b>700</b>	<b>133,363</b>	<b>415,794</b>	<b>5,347,783</b>	<b>2,924</b>	<b>66,034,805</b>
<b>EXPENDITURES</b>						
Certificated Salaries	0	0	0	0	0	24,887,293
Classified Salaries	0	115,329	32,697	0	0	8,951,436
Employee Benefits	0	41,336	11,766	0	0	12,294,245
Books & Supplies	0	634,529	0	0	0	6,470,700
Contracted Services	0	723,620	20,000	0	0	8,703,876
Capital Outlay	0	8,067,719	0	0	0	8,305,787
Other Outgo	0	0	0	5,694,723	0	7,703,013
Direct Support / Indirect Support	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>9,582,533</b>	<b>64,463</b>	<b>5,694,723</b>	<b>0</b>	<b>77,316,350</b>
<i>Net Increase/Decrease in Fund Balance</i>	<i>700</i>	<i>-9,449,170</i>	<i>351,331</i>	<i>-346,940</i>	<i>2,924</i>	<i>-11,281,545</i>
<i>Other Financing Sources/Uses</i>	<i>-18,558</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>-835,784</i>	<i>-835,784</i>
<b>Beginning Fund Balance</b>	<b>86,782</b>	<b>16,770,807</b>	<b>749,222</b>	<b>4,137,555</b>	<b>832,860</b>	<b>33,814,984</b>
<b>Adjustments/ Restatements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>68,924</b>	<b>7,321,637</b>	<b>1,100,553</b>	<b>3,790,615</b>	<b>0</b>	<b>21,697,655</b>
<b>Components of Ending Fund Balance</b>						
Reserve for Revolving Cash Fund	0	0	0	0	0	30,000
Reserve for Stores	0	0	0	0	0	50,000
Reserve for Prepaid Expenditures	0	0	0	0	0	0
Other Designated Funds	0	0	0	0	0	0
Restricted Fund Balance	68,924	7,321,637	1,100,553	3,790,615	0	15,342,367
Assigned Balance	0	0	0	0	0	0
Economic Uncertainties - 3%	0	0	0	0	0	1,772,015
Undesignated/Unassigned Balance	0	0	0	0	0	4,503,273
	<b>68,924</b>	<b>7,321,637</b>	<b>1,100,553</b>	<b>3,790,615</b>	<b>0</b>	<b>21,697,655</b>

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
**2016-17 Original Budget**  
**Combined General Fund - Fund #01.0 - Summary**

	2012-13	2013-14	2014-15	2015-16	2016-17	Variance
	Actuals	Actuals	Actuals	Estimated Actuals	Original Budget	btwn 15-16 EA & 16-17 Original
<b>Funded Average Daily Attendance</b>	5,243	5,248	5,263	5,244	5,153	(91)
Increase/(decrease) over prior year	(73)	5	15	(19)	(81)	(62)
<b>Revenues</b>						
Revenue Limit/LCFF	28,191,181	33,584,071	38,033,011	44,067,182	45,917,907	1,850,725
Federal Revenue	3,033,116	2,522,875	3,311,623	3,645,688	3,251,765	(393,923)
State Revenue	6,483,285	3,643,944	2,722,559	5,490,179	3,370,516	(2,119,663)
Local Revenue	4,777,598	4,633,111	6,394,167	5,437,918	5,178,432	(259,486)
<b>Total Revenues</b>	<b>42,485,180</b>	<b>44,384,001</b>	<b>50,461,360</b>	<b>58,640,967</b>	<b>57,718,620</b>	<b>(922,347)</b>
<b>Expenditures</b>						
Certificated Salaries	19,606,460	20,067,617	21,399,575	24,846,814	24,887,293	40,479
Classified Salaries	6,400,817	6,690,298	6,752,949	7,925,416	8,014,636	89,220
Employee Benefits	8,926,800	8,247,611	9,537,844	11,105,699	11,952,983	847,284
<b>Sub Total Personnel</b>	<b>34,934,077</b>	<b>35,005,526</b>	<b>37,690,368</b>	<b>43,877,929</b>	<b>44,854,912</b>	<b>976,983</b>
Books & Supplies	1,052,033	1,143,033	2,572,495	6,297,770	4,634,630	(1,663,140)
Contracted Services	5,637,783	6,279,830	6,374,211	8,251,193	7,607,855	(643,338)
Capital Outlay	29,913	0	1,317,608	322,938	49,057	(273,881)
Other Outgo	1,324,454	952,888	2,044,425	2,008,290	2,008,290	0
Direct Support / Indirect Support	(106,880)	(116,358)	(116,302)	(112,605)	(112,605)	0
<b>Sub Total Non-Personnel</b>	<b>7,937,303</b>	<b>8,259,393</b>	<b>12,192,437</b>	<b>16,767,586</b>	<b>14,187,227</b>	<b>(2,580,359)</b>
<b>Total Expenditures</b>	<b>42,871,380</b>	<b>43,264,919</b>	<b>49,882,805</b>	<b>60,645,515</b>	<b>59,042,139</b>	<b>(1,603,376)</b>

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
**2016-17 Original Budget**  
**Combined General Fund - Fund #01.0 - Summary**

	2012-13	2013-14	2014-15	2015-16	2016-17	Variance
	Actuals	Actuals	Actuals	Estimated Actuals	Original Budget	btwn 15-16 EA & 16-17 Original
<b>Net Increase/Decrease in Fund Balance</b>	<b>(386,200)</b>	<b>1,119,082</b>	<b>578,555</b>	<b>(2,004,548)</b>	<b>(1,323,519)</b>	681,029
<b>Other Financing Sources/Uses</b>	<b>(535,546)</b>	<b>4,100</b>	<b>847,250</b>	<b>(264,677)</b>	<b>18,558</b>	<b>283,235</b>
<b>Beginning Fund Balance</b>	<b>8,213,535</b>	<b>7,291,789</b>	<b>9,811,155</b>	<b>11,462,270</b>	<b>8,764,301</b>	<b>(2,697,969)</b>
Audit Adjustments	0	(302,265)	(119,548)	0	0	0
Adjustments for Restatement	0	1,698,449	344,858	(428,744)	0	428,744
	<b>0</b>	<b>1,396,184</b>	<b>225,310</b>	<b>(428,744)</b>	<b>0</b>	<b>428,744</b>
<b>Ending Fund Balance</b>	<b>7,291,789</b>	<b>9,811,155</b>	<b>11,462,270</b>	<b>8,764,301</b>	<b>7,459,340</b>	<b>(1,304,961)</b>
<b>Components of Ending Balance</b>						
<b>Nonspendable Amounts</b>	<b>97,619</b>	<b>83,302</b>	<b>44,970</b>	<b>80,000</b>	<b>80,000</b>	<b>0</b>
<b>Restricted Amounts</b>	<b>1,550,513</b>	<b>1,710,319</b>	<b>705,831</b>	<b>862,603</b>	<b>1,104,052</b>	<b>241,449</b>
<b>Committed Amounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Assigned Amounts</b>	<b>4,341,449</b>	<b>6,717,534</b>	<b>2,237,041</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves for Economic Uncertainties</b>	<b>1,302,208</b>	<b>1,300,000</b>	<b>1,496,485</b>	<b>1,828,613</b>	<b>1,772,015</b>	<b>(56,598)</b>
<b>Percentage of Total Expenditures</b>	<b>3.04%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>0.00%</b>
<b>Unassigned/Unappropriated Amounts</b>	<b>0</b>	<b>0</b>	<b>6,977,943</b>	<b>5,993,085</b>	<b>4,503,273</b>	<b>(1,489,812)</b>
<b>Percentage of Total Expenditures</b>	<b>0.00%</b>	<b>0.00%</b>	<b>13.99%</b>	<b>9.88%</b>	<b>7.63%</b>	<b>-2.25%</b>

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
**2016-17 Original Budget**  
**Unrestricted General Fund - Fund #01.0 - Summary**

	2012-13	2013-14	2014-15	2015-16	2016-17	Variance btwn 15-16 EA & 16-17 Original
	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Estimated Actuals</b>	<b>Original Budget</b>	
<b>Funded Average Daily Attendance</b>	5,243	5,248	5,263	5,244	5,153	(91)
Increase/(decrease) over prior year	(73)	5	15	(19)	(81)	(62)
<b>Revenues</b>						
Revenue Limit/LCFF	27,524,617	33,584,071	38,033,011	44,067,182	45,917,907	1,850,725
Federal Revenue	296,351	26,550	22,422	227,790	227,790	0
State Revenue	4,040,935	983,708	1,269,971	3,794,874	2,237,897	(1,556,977)
Local Revenue	716,274	573,256	482,293	565,114	565,114	0
<b>Total Revenues</b>	<b>32,578,177</b>	<b>35,167,585</b>	<b>39,807,697</b>	<b>48,654,960</b>	<b>48,948,708</b>	<b>293,748</b>
<b>Expenditures</b>						
Certificated Salaries	15,651,661	15,725,279	17,188,448	19,918,048	20,646,833	728,785
Classified Salaries	4,031,301	4,195,949	4,165,467	5,277,999	5,421,611	143,612
Employee Benefits	6,709,336	5,863,688	7,201,032	8,395,783	9,442,635	1,046,852
<b>Sub Total Personnel</b>	<b>26,392,298</b>	<b>25,784,916</b>	<b>28,554,947</b>	<b>33,591,830</b>	<b>35,511,079</b>	<b>1,919,249</b>
Books & Supplies	405,855	249,297	621,451	4,642,036	3,340,055	(1,301,981)
Contracted Services	2,514,026	2,766,066	3,686,131	5,228,489	4,975,346	(253,143)
Capital Outlay	29,913	0	0	319,018	45,137	(273,881)
Other Outgo	0	232,905	9,551	63,000	63,000	0
Direct Support / Indirect Support	(277,355)	(266,944)	(225,539)	(210,509)	(210,509)	0
<b>Sub Total Non-Personnel</b>	<b>2,672,439</b>	<b>2,981,324</b>	<b>4,091,594</b>	<b>10,042,034</b>	<b>8,213,029</b>	<b>(1,829,005)</b>
<b>Total Expenditures</b>	<b>29,064,737</b>	<b>28,766,240</b>	<b>32,646,541</b>	<b>43,633,864</b>	<b>43,724,108</b>	<b>90,244</b>
<b>Net Increase/Decrease in Fund Balance</b>	3,513,440	6,401,345	7,161,156	5,021,096	5,224,600	203,504
Other Financing Sources/Uses	(4,238,691)	(5,335,569)	(4,850,412)	(7,447,093)	(6,771,010)	676,083
<b>Beginning Fund Balance</b>	6,466,527	5,741,276	8,100,837	10,756,439	7,901,698	(2,854,741)
Audit Adjustments	0	(302,265)	0	0	0	0
Adjustments for Restatement	0	1,596,050	344,858	(428,744)	0	428,744
	<b>0</b>	<b>1,293,785</b>	<b>344,858</b>	<b>(428,744)</b>	<b>0</b>	<b>428,744</b>
<b>Ending Fund Balance</b>	<b>5,741,276</b>	<b>8,100,837</b>	<b>10,756,439</b>	<b>7,901,698</b>	<b>6,355,288</b>	<b>(1,117,666)</b>

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
**2016-17 Original Budget**  
**Restricted General Fund - Fund #01.0 - Summary**

	2012-13	2013-14	2014-15	2015-16	2016-17	Variance btwn 15-16 EA & 16-17 Original
	Actuals	Actuals	Actuals	Estimated Actuals	Original Budget	
<b>Revenues</b>						
Revenue Limit/LCFF	666,564	0	0	0	0	0
Federal Revenue	2,736,765	2,496,325	3,289,201	3,417,898	3,023,975	(393,923)
State Revenue	2,442,350	2,660,236	1,452,588	1,695,305	1,132,619	(562,686)
Local Revenue	4,061,324	4,059,855	5,911,874	4,872,804	4,613,318	(259,486)
<b>Total Revenues</b>	<b>9,907,003</b>	<b>9,216,416</b>	<b>10,653,663</b>	<b>9,986,007</b>	<b>8,769,912</b>	<b>(1,216,095)</b>
<b>Expenditures</b>						
Certificated Salaries	3,954,799	4,342,338	4,211,127	4,928,766	4,240,460	(688,306)
Classified Salaries	2,369,516	2,494,349	2,587,482	2,647,417	2,593,025	(54,392)
Employee Benefits	2,217,464	2,383,923	2,336,812	2,709,916	2,510,348	(199,568)
<b>Sub Total Personnel</b>	<b>8,541,779</b>	<b>9,220,610</b>	<b>9,135,421</b>	<b>10,286,099</b>	<b>9,343,833</b>	<b>(942,266)</b>
Books & Supplies	646,178	893,736	1,951,044	1,655,734	1,294,575	(361,159)
Contracted Services	3,123,757	3,513,764	2,688,080	3,022,704	2,632,509	(390,195)
Capital Outlay	0	0	1,317,608	3,920	3,920	0
Other Outgo	1,324,454	719,983	2,034,874	1,945,290	1,945,290	0
Direct Support / Indirect Support	170,475	150,586	109,237	97,904	97,904	0
<b>Sub Total Non-Personnel</b>	<b>5,264,864</b>	<b>5,278,069</b>	<b>8,100,843</b>	<b>6,725,552</b>	<b>5,974,198</b>	<b>(751,354)</b>
<b>Total Expenditures</b>	<b>13,806,643</b>	<b>14,498,679</b>	<b>17,236,264</b>	<b>17,011,651</b>	<b>15,318,031</b>	<b>(1,693,620)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(3,899,640)</b>	<b>(5,282,263)</b>	<b>(6,582,601)</b>	<b>(7,025,644)</b>	<b>(6,548,119)</b>	<b>477,525</b>
Other Financing Sources/Uses	3,703,145	5,339,669	5,697,662	7,182,416	6,789,568	(392,848)
<b>Beginning Fund Balance</b>	<b>1,747,008</b>	<b>1,550,513</b>	<b>1,710,318</b>	<b>705,831</b>	<b>862,603</b>	<b>156,772</b>
Audit Adjustments	0	0	(119,548)	0	0	0
Adjustments for Restatement	0	102,399	0	0	0	0
	<b>0</b>	<b>102,399</b>	<b>(119,548)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>1,550,513</b>	<b>1,710,318</b>	<b>705,831</b>	<b>862,603</b>	<b>1,104,052</b>	<b>241,449</b>

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
**2016-17 Original Budget**  
**Child Development Fund**

	2012-13	2013-14	2014-15	2015-16	2016-17	Variance btwn 15-16 EA & 16-17 Original
	Actuals	Actuals	Actuals	Estimated Actuals	Original Budget	
<b>Revenues</b>						
Revenue Limit/LCFF	0	0	0	0	0	0
Federal Revenue	0	0	0	0	0	0
State Revenue	0	0	0	0	0	0
Local Revenue	870	863	924	900	900	0
<b>Total Revenues</b>	<b>870</b>	<b>863</b>	<b>924</b>	<b>900</b>	<b>900</b>	<b>0</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
<b>Sub Total Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Books & Supplies	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support / Indirect Support	0	0	0	0	0	0
<b>Sub Total Non-Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>870</b>	<b>863</b>	<b>924</b>	<b>900</b>	<b>900</b>	<b>0</b>
Other Financing Sources/Uses	0	0	0	0	0	0
<b>Beginning Fund Balance</b>	<b>134,772</b>	<b>135,641</b>	<b>136,504</b>	<b>137,428</b>	<b>138,328</b>	<b>900</b>
Audit Adjustments	0	0	0	0	0	0
Adjustments for Restatement	0	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>135,641</b>	<b>136,504</b>	<b>137,428</b>	<b>138,328</b>	<b>139,228</b>	<b>900</b>



**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
**2016-17 Original Budget**  
**Cafeteria Special Revenue Fund**

	2012-13	2013-14	2014-15	2015-16	2016-17	Variance
	Actuals	Actuals	Actuals	Estimated Actuals	Original Budget	btwn 15-16 EA & 16-17 Original
<b>Revenues</b>						
Revenue Limit/LCFF	0	0	0	0	0	0
Federal Revenue	1,858,375	1,883,837	1,895,656	1,823,877	1,823,877	0
State Revenue	122,358	112,832	118,840	119,673	119,673	0
Local Revenue	632,820	462,905	395,228	461,308	461,308	0
<b>Total Revenues</b>	<b>2,613,553</b>	<b>2,459,574</b>	<b>2,409,724</b>	<b>2,404,858</b>	<b>2,404,858</b>	<b>0</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	949,618	901,155	781,534	788,774	788,774	0
Employee Benefits	358,879	335,585	281,708	288,160	288,160	0
<b>Sub Total Personnel</b>	<b>1,308,497</b>	<b>1,236,740</b>	<b>1,063,242</b>	<b>1,076,934</b>	<b>1,076,934</b>	<b>0</b>
Books & Supplies	1,028,867	914,579	938,635	1,165,435	1,165,435	0
Contracted Services	59,046	39,986	42,091	77,104	77,104	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support / Indirect Support	106,880	116,358	116,302	112,605	112,605	0
<b>Sub Total Non-Personnel</b>	<b>1,194,792</b>	<b>1,070,924</b>	<b>1,097,028</b>	<b>1,355,144</b>	<b>1,355,144</b>	<b>0</b>
<b>Total Expenditures</b>	<b>2,503,289</b>	<b>2,307,664</b>	<b>2,160,270</b>	<b>2,432,078</b>	<b>2,432,078</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>110,264</b>	<b>151,910</b>	<b>249,454</b>	<b>(27,220)</b>	<b>(27,220)</b>	<b>0</b>
Other Financing Sources/Uses	0	0	0	79,924	0	(79,924)
<b>Beginning Fund Balance</b>	<b>64,798</b>	<b>213,324</b>	<b>356,156</b>	<b>605,609</b>	<b>658,313</b>	<b>52,704</b>
Audit Adjustments	38,262	0	0	0	0	0
Adjustments for Restatement	0	(9,078)	0	0	0	0
	<b>38,262</b>	<b>(9,078)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>213,324</b>	<b>356,156</b>	<b>605,609</b>	<b>658,313</b>	<b>631,093</b>	<b>(27,220)</b>

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
**2016-17 Original Budget**  
**Deferred Maintenance Fund**

	2012-13	2013-14	2014-15	2015-16	2016-17	Variance btwn 15-16 EA & 16-17 Original
	Actuals	Actuals	Actuals	Estimated Actuals	Original Budget	
<b>Revenues</b>						
Revenue Limit/LCFF	0	500,000	500,000	0	0	0
Federal Revenue	0	0	0	0	0	0
State Revenue	0	0	0	9,863	9,863	0
Local Revenue	90,510	21,997	6,317	0	0	0
<b>Total Revenues</b>	<b>90,510</b>	<b>521,997</b>	<b>506,317</b>	<b>9,863</b>	<b>9,863</b>	<b>0</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
<b>Sub Total Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Books & Supplies	0	1,612	6,929	36,106	36,106	0
Contracted Services	0	4,245	162,697	275,297	275,297	0
Capital Outlay	0	142,227	30,045	189,011	189,011	0
Other Outgo	0	0	0	0	0	0
Direct Support / Indirect Support	0	0	0	0	0	0
<b>Sub Total Non-Personnel</b>	<b>0</b>	<b>148,084</b>	<b>199,672</b>	<b>500,414</b>	<b>500,414</b>	<b>0</b>
<b>Total Expenditures</b>	<b>0</b>	<b>148,084</b>	<b>199,672</b>	<b>500,414</b>	<b>500,414</b>	<b>99,357</b>
<b>Net Increase/Decrease in Fund Balance</b>	90,510	373,914	306,646	(490,551)	(490,551)	0
Other Financing Sources/Uses	533,807	0	0	835,784	0	(835,784)
<b>Beginning Fund Balance</b>	<b>26,706</b>	<b>651,023</b>	<b>1,024,937</b>	<b>1,331,582</b>	<b>1,676,815</b>	<b>345,233</b>
Audit Adjustments	0	0	0	0	0	0
Adjustments for Restatement	0	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>651,023</b>	<b>1,024,937</b>	<b>1,331,582</b>	<b>1,676,815</b>	<b>1,186,264</b>	<b>(490,551)</b>

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
**2016-17 Original Budget**  
**Postemployment Benefits**

	2012-13	2013-14	2014-15	2015-16	2016-17	Variance btwn 15-16 EA & 16-17 Original
	Actuals	Actuals	Actuals	Estimated Actuals	Original Budget	
<b>Revenues</b>						
Revenue Limit/LCFF	0	0	0	0	0	0
Federal Revenue	0	0	0	0	0	0
State Revenue	0	0	0	0	0	0
Local Revenue	684	689	704	700	700	0
<b>Total Revenues</b>	<b>684</b>	<b>689</b>	<b>704</b>	<b>700</b>	<b>700</b>	<b>0</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
<b>Sub Total Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Books & Supplies	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support / Indirect Support	0	0	0	0	0	0
<b>Sub Total Non-Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>684</b>	<b>689</b>	<b>704</b>	<b>700</b>	<b>700</b>	<b>0</b>
Other Financing Sources/Uses	1,738	(5,100)	0	(18,558)	(18,558)	0
<b>Beginning Fund Balance</b>	<b>105,925</b>	<b>108,347</b>	<b>103,936</b>	<b>104,640</b>	<b>86,782</b>	<b>(17,858)</b>
Audit Adjustments	0	0	0	0	0	0
Adjustments for Restatement	0	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>108,347</b>	<b>103,936</b>	<b>104,640</b>	<b>86,782</b>	<b>68,924</b>	<b>(17,858)</b>

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
**2016-17 Original Budget**  
**Building Fund**

	2012-13	2013-14	2014-15	2015-16	2016-17	Variance btwn 15-16 EA & 16-17 Original
	Actuals	Actuals	Actuals	Estimated Actuals	Original Budget	
<b>Revenues</b>						
Revenue Limit/LCFF	0	0	0	0	0	0
Federal Revenue	0	0	0	0	0	0
State Revenue	0	0	0	0	0	0
Local Revenue	149,982	151,358	199,275	139,900	133,363	(6,537)
<b>Total Revenues</b>	<b>149,982</b>	<b>151,358</b>	<b>199,275</b>	<b>139,900</b>	<b>133,363</b>	<b>(6,537)</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	104,578	107,772	111,420	115,329	115,329	0
Employee Benefits	36,556	35,416	38,400	41,336	41,336	0
<b>Sub Total Personnel</b>	<b>141,134</b>	<b>143,189</b>	<b>149,820</b>	<b>156,665</b>	<b>156,665</b>	<b>0</b>
Books & Supplies	536,625	166,219	419,604	656,778	634,529	(22,249)
Contracted Services	540,204	295,373	239,649	723,620	723,620	0
Capital Outlay	6,317,442	6,836,350	4,974,817	8,067,719	8,067,719	0
Other Outgo	0	0	0	0	0	0
Direct Support / Indirect Support	0	0	0	0	0	0
<b>Sub Total Non-Personnel</b>	<b>7,394,271</b>	<b>7,297,942</b>	<b>5,634,070</b>	<b>9,448,117</b>	<b>9,425,868</b>	<b>(22,249)</b>
<b>Total Expenditures</b>	<b>7,535,405</b>	<b>7,441,130</b>	<b>5,783,889</b>	<b>9,604,782</b>	<b>9,582,533</b>	<b>(22,249)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(7,385,422)</b>	<b>(7,289,772)</b>	<b>(5,584,614)</b>	<b>(9,464,882)</b>	<b>(9,449,170)</b>	<b>15,712</b>
Other Financing Sources/Uses	2,143,082	22,757,970	0	0	0	0
<b>Beginning Fund Balance</b>	<b>21,484,831</b>	<b>16,242,491</b>	<b>31,820,303</b>	<b>26,235,689</b>	<b>16,770,807</b>	<b>(9,464,882)</b>
Audit Adjustments	0	0	0	0	0	0
Adjustments for Restatement	0	109,615	0	0	0	0
	<b>0</b>	<b>109,615</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>16,242,491</b>	<b>31,820,303</b>	<b>26,235,689</b>	<b>16,770,807</b>	<b>7,321,637</b>	<b>(9,449,170)</b>

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
**2016-17 Original Budget**  
**Capital Facilities Fund**

	2012-13	2013-14	2014-15	2015-16	2016-17	Variance btwn 15-16 EA & 16-17 Original
	Actuals	Actuals	Actuals	Estimated Actuals	Original Budget	
<b>Revenues</b>						
Revenue Limit/LCFF	0	0	0	0	0	0
Federal Revenue	0	0	0	0	0	0
State Revenue	0	0	0	0	0	0
Local Revenue	140,105	173,180	492,521	415,794	415,794	0
<b>Total Revenues</b>	<b>140,105</b>	<b>173,180</b>	<b>492,521</b>	<b>415,794</b>	<b>415,794</b>	<b>0</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	34,474	37,968	24,638	32,697	32,697	0
Employee Benefits	12,623	13,191	7,517	11,766	11,766	0
<b>Sub Total Personnel</b>	<b>47,097</b>	<b>51,159</b>	<b>32,155</b>	<b>44,463</b>	<b>44,463</b>	<b>0</b>
Books & Supplies	0	15,885	164	0	0	0
Contracted Services	0	2,817	10,313	20,000	20,000	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support / Indirect Support	0	0	0	0	0	0
<b>Sub Total Non-Personnel</b>	<b>0</b>	<b>18,702</b>	<b>10,476</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>
<b>Total Expenditures</b>	<b>47,097</b>	<b>69,861</b>	<b>42,631</b>	<b>64,463</b>	<b>64,463</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>93,008</b>	<b>103,319</b>	<b>449,890</b>	<b>351,331</b>	<b>351,331</b>	<b>0</b>
Other Financing Sources/Uses	0	1,000	(847,250)	203,311	0	(203,311)
<b>Beginning Fund Balance</b>	<b>394,554</b>	<b>487,561</b>	<b>591,940</b>	<b>194,580</b>	<b>749,222</b>	<b>554,642</b>
Audit Adjustments	0	0	0	0	0	0
Adjustments for Restatement	0	60	0	0	0	0
	<b>0</b>	<b>60</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>487,561</b>	<b>591,940</b>	<b>194,580</b>	<b>749,222</b>	<b>1,100,553</b>	<b>351,331</b>

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
**2016-17 Original Budget**  
**Bond Interest and Redemption Fund**

	2012-13	2013-14	2014-15	2015-16	2016-17	Variance btwn 15-16 EA & 16-17 Original
	Actuals	Actuals	Actuals	Estimated Actuals	Original Budget	
<b>Revenues</b>						
Revenue Limit/LCFF	0	0	0	0	0	0
Federal Revenue	0	0	0	0	0	0
State Revenue	43,718	43,017	46,163	0	0	0
Local Revenue	4,721,822	5,027,289	5,695,406	5,347,783	5,347,783	0
<b>Total Revenues</b>	<b>4,765,540</b>	<b>5,070,306</b>	<b>5,741,569</b>	<b>5,347,783</b>	<b>5,347,783</b>	<b>0</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
<b>Sub Total Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Books & Supplies	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	3,758,312	4,533,234	5,363,153	5,694,723	5,694,723	0
Direct Support / Indirect Support	0	0	0	0	0	0
<b>Sub Total Non-Personnel</b>	<b>3,758,312</b>	<b>4,533,234</b>	<b>5,363,153</b>	<b>5,694,723</b>	<b>5,694,723</b>	<b>0</b>
<b>Total Expenditures</b>	<b>3,758,312</b>	<b>4,533,234</b>	<b>5,363,153</b>	<b>5,694,723</b>	<b>5,694,723</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>1,007,228</b>	<b>537,072</b>	<b>378,416</b>	<b>(346,940)</b>	<b>(346,940)</b>	<b>0</b>
Other Financing Sources/Uses	0	0	0	0	0	0
<b>Beginning Fund Balance</b>	<b>2,561,779</b>	<b>3,569,007</b>	<b>4,106,079</b>	<b>4,484,495</b>	<b>4,137,555</b>	<b>(346,940)</b>
Audit Adjustments	0	0	0	0	0	0
Adjustments for Restatement	0	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>3,569,007</b>	<b>4,106,079</b>	<b>4,484,495</b>	<b>4,137,555</b>	<b>3,790,615</b>	<b>(346,940)</b>

**SAN GABRIEL UNIFIED SCHOOL DISTRICT**  
**2016-17 Original Budget**  
**Debt Service Fund**

	2012-13	2013-14	2014-15	2015-16	2016-17	Variance btwn 15-16 EA & 16-17 Original
	Actuals	Actuals	Actuals	Estimated Actuals	Original Budget	
<b>Revenues</b>						
Revenue Limit/LCFF	0	0	0	0	0	0
Federal Revenue	0	0	0	0	0	0
State Revenue	0	0	0	0	0	0
Local Revenue	5,270	5,230	5,602	2,924	0	(2,924)
<b>Total Revenues</b>	<b>5,270</b>	<b>5,230</b>	<b>5,602</b>	<b>2,924</b>	<b>0</b>	<b>(2,924)</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
<b>Sub Total Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Books & Supplies	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support / Indirect Support	0	0	0	0	0	0
<b>Sub Total Non-Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>5,270</b>	<b>5,230</b>	<b>5,602</b>	<b>2,924</b>	<b>0</b>	<b>(2,924)</b>
Other Financing Sources/Uses	0	0	0	(835,784)	0	835,784
<b>Beginning Fund Balance</b>	<b>816,758</b>	<b>822,028</b>	<b>827,258</b>	<b>832,860</b>	<b>(0)</b>	<b>(832,860)</b>
Audit Adjustments	0	0	0	0	0	0
Adjustments for Restatement	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>822,028</b>	<b>827,258</b>	<b>832,860</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>

## **SACS FORMS**



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2015-16 Estimated Actuals	2016-17 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

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

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: San Gabriel USD

Date: June 09, 2016

Place: San Gabriel USD

Date: June 14, 2016

Time: 07:00 PM

Adoption Date: June 28, 2016

Signed: \_\_\_\_\_

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

Contact person for additional information on the budget reports:

Name: William Wong

Telephone: 626-451-5433

Title: Director of Fiscal Services

E-mail: wong\_w@sgusd.k12.ca.us

### Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 28, 2016	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

( ☐ ) 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 28, 2016

For additional information on this certification, please contact:

Name: William Wong

Title: Director of Fiscal Services

Telephone: 626-451-5433

E-mail: wong\_w@sgusd.k12.ca.us

			2015-16 Estimated Actuals			2016-17 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	44,067,182.00	0.00	44,067,182.00	45,917,907.00	0.00	45,917,907.00	4.2%
2) Federal Revenue		8100-8299	227,790.00	3,417,898.00	3,645,688.00	227,790.00	3,023,975.00	3,251,765.00	-10.8%
3) Other State Revenue		8300-8599	3,794,874.00	1,695,305.00	5,490,179.00	2,237,897.00	1,132,619.00	3,370,516.00	-38.6%
4) Other Local Revenue		8600-8799	565,114.00	4,872,804.00	5,437,918.00	565,114.00	4,613,318.00	5,178,432.00	-4.8%
5) TOTAL, REVENUES			48,654,960.00	9,986,007.00	58,640,967.00	48,948,708.00	8,769,912.00	57,718,620.00	-1.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	19,918,048.00	4,928,766.00	24,846,814.00	20,646,833.00	4,240,460.00	24,887,293.00	0.2%
2) Classified Salaries		2000-2999	5,277,999.00	2,647,417.00	7,925,416.00	5,421,611.00	2,593,025.00	8,014,636.00	1.1%
3) Employee Benefits		3000-3999	8,395,783.00	2,709,916.00	11,105,699.00	9,442,635.00	2,510,348.00	11,952,983.00	7.6%
4) Books and Supplies		4000-4999	4,642,035.83	1,655,734.00	6,297,769.83	3,340,055.00	1,294,575.00	4,634,630.00	-26.4%
5) Services and Other Operating Expenditures		5000-5999	5,228,489.00	3,022,704.00	8,251,193.00	4,975,346.00	2,632,509.00	7,607,855.00	-7.8%
6) Capital Outlay		6000-6999	319,018.00	3,920.00	322,938.00	45,137.00	3,920.00	49,057.00	-84.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	63,000.00	1,945,290.00	2,008,290.00	63,000.00	1,945,290.00	2,008,290.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(210,509.00)	97,904.00	(112,605.00)	(210,509.00)	97,904.00	(112,605.00)	0.0%
9) TOTAL, EXPENDITURES			43,633,863.83	17,011,651.00	60,645,514.83	43,724,108.00	15,318,031.00	59,042,139.00	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			5,021,096.17	(7,025,644.00)	(2,004,547.83)	5,224,600.00	(6,548,119.00)	(1,323,519.00)	-34.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	43,558.00	0.00	43,558.00	43,558.00	0.00	43,558.00	0.0%
b) Transfers Out		7600-7629	104,924.00	203,311.00	308,235.00	25,000.00	0.00	25,000.00	-91.9%
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	(7,385,727.00)	7,385,727.00	0.00	(6,789,568.00)	6,789,568.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,447,093.00)	7,182,416.00	(264,677.00)	(6,771,010.00)	6,789,568.00	18,558.00	-107.0%



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>			(2,425,996.83)	156,772.00	(2,269,224.83)	(1,546,410.00)	241,449.00	(1,304,961.00)	-42.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,756,439.55	705,831.29	11,462,270.84	7,901,698.72	862,603.29	8,764,302.01	-23.5%
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)			10,756,439.55	705,831.29	11,462,270.84	7,901,698.72	862,603.29	8,764,302.01	-23.5%
d) Other Restatements		9795	(428,744.00)	0.00	(428,744.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,327,695.55	705,831.29	11,033,526.84	7,901,698.72	862,603.29	8,764,302.01	-20.6%
2) Ending Balance, June 30 (E + F1e)			7,901,698.72	862,603.29	8,764,302.01	6,355,288.72	1,104,052.29	7,459,341.01	-14.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Stores		9712	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	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	862,603.29	862,603.29	0.00	1,104,052.29	1,104,052.29	28.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,828,613.00	0.00	1,828,613.00	1,772,015.00	0.00	1,772,015.00	-3.1%
Unassigned/Unappropriated Amount		9790	5,993,085.72	0.00	5,993,085.72	4,503,273.72	0.00	4,503,273.72	-24.9%

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

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

			2015-16 Estimated Actuals			2016-17 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	28,757,847.00	0.00	28,757,847.00	31,051,312.00	0.00	31,051,312.00	8.0%
Education Protection Account State Aid - Current Year		8012	7,216,438.00	0.00	7,216,438.00	6,832,891.00	0.00	6,832,891.00	-5.3%
State Aid - Prior Years		8019	28,750.00	0.00	28,750.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	56,479.00	0.00	56,479.00	56,479.00	0.00	56,479.00	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	7,916,962.00	0.00	7,916,962.00	7,916,962.00	0.00	7,916,962.00	0.0%
Unsecured Roll Taxes		8042	277,618.00	0.00	277,618.00	277,618.00	0.00	277,618.00	0.0%
Prior Years' Taxes		8043	184,803.00	0.00	184,803.00	184,803.00	0.00	184,803.00	0.0%
Supplemental Taxes		8044	235,167.00	0.00	235,167.00	235,167.00	0.00	235,167.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,490,075.00	0.00	1,490,075.00	1,490,075.00	0.00	1,490,075.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	129,596.00	0.00	129,596.00	129,596.00	0.00	129,596.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			46,293,735.00	0.00	46,293,735.00	48,174,903.00	0.00	48,174,903.00	4.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,226,553.00)	0.00	(2,226,553.00)	(2,256,996.00)	0.00	(2,256,996.00)	1.4%
Property Taxes Transfers		8097	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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			44,067,182.00	0.00	44,067,182.00	45,917,907.00	0.00	45,917,907.00	4.2%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,095,211.00	1,095,211.00	0.00	1,068,070.00	1,068,070.00	-2.5%
Special Education Discretionary Grants		8182	0.00	122,075.00	122,075.00	0.00	125,904.00	125,904.00	3.1%
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		1,297,600.00	1,297,600.00		1,167,614.00	1,167,614.00	-10.0%
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		308,065.00	308,065.00		243,789.00	243,789.00	-20.9%
NCLB: Title III, Immigrant Education Program	4201	8290		36,841.00	36,841.00		13,364.00	13,364.00	-63.7%

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		301,982.00	301,982.00		150,090.00	150,090.00	-50.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		46,750.00	46,750.00		45,770.00	45,770.00	-2.1%
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	227,790.00	209,374.00	437,164.00	227,790.00	209,374.00	437,164.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>227,790.00</b>	<b>3,417,898.00</b>	<b>3,645,688.00</b>	<b>227,790.00</b>	<b>3,023,975.00</b>	<b>3,251,765.00</b>	<b>-10.8%</b>
<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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,996,702.00	0.00	2,996,702.00	1,447,089.00	0.00	1,447,089.00	-51.7%
Lottery - Unrestricted and Instructional Materials		8560	758,479.00	215,171.00	973,650.00	751,115.00	213,082.00	964,197.00	-1.0%
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		468,900.00	468,900.00		468,900.00	468,900.00	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		203,311.00	203,311.00		0.00	0.00	-100.0%
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	39,693.00	807,923.00	847,616.00	39,693.00	450,637.00	490,330.00	-42.2%
TOTAL, OTHER STATE REVENUE			3,794,874.00	1,695,305.00	5,490,179.00	2,237,897.00	1,132,619.00	3,370,516.00	-38.6%

			2015-16 Estimated Actuals			2016-17 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	49,568.00	0.00	49,568.00	49,568.00	0.00	49,568.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	140,313.00	0.00	140,313.00	140,313.00	0.00	140,313.00	0.0%
Interest		8660	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	78,985.00	78,985.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	275,233.00	106,314.00	381,547.00	275,233.00	62,750.00	337,983.00	-11.4%
Tuition		8710	0.00	1,328,667.00	1,328,667.00	0.00	1,328,667.00	1,328,667.00	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		3,358,838.00	3,358,838.00		3,221,901.00	3,221,901.00	-4.1%
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			565,114.00	4,872,804.00	5,437,918.00	565,114.00	4,613,318.00	5,178,432.00	-4.8%
TOTAL, REVENUES			48,654,960.00	9,986,007.00	58,640,967.00	48,948,708.00	8,769,912.00	57,718,620.00	-1.6%

			2015-16 Estimated Actuals			2016-17 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	16,351,432.00	3,568,726.00	19,920,158.00	16,971,586.00	3,042,604.00	20,014,190.00	0.5%
Certificated Pupil Support Salaries		1200	1,250,996.00	913,049.00	2,164,045.00	1,244,105.00	874,785.00	2,118,890.00	-2.1%
Certificated Supervisors' and Administrators' Salaries		1300	2,271,691.00	446,991.00	2,718,682.00	2,387,213.00	323,071.00	2,710,284.00	-0.3%
Other Certificated Salaries		1900	43,929.00	0.00	43,929.00	43,929.00	0.00	43,929.00	0.0%
TOTAL, CERTIFICATED SALARIES			19,918,048.00	4,928,766.00	24,846,814.00	20,646,833.00	4,240,460.00	24,887,293.00	0.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	766,916.00	1,220,060.00	1,986,976.00	766,916.00	1,220,060.00	1,986,976.00	0.0%
Classified Support Salaries		2200	1,540,809.00	993,717.00	2,534,526.00	1,656,373.00	974,332.00	2,630,705.00	3.8%
Classified Supervisors' and Administrators' Salaries		2300	629,935.00	78,550.00	708,485.00	629,935.00	78,550.00	708,485.00	0.0%
Clerical, Technical and Office Salaries		2400	1,970,679.00	287,443.00	2,258,122.00	2,002,130.00	252,436.00	2,254,566.00	-0.2%
Other Classified Salaries		2900	369,660.00	67,647.00	437,307.00	366,257.00	67,647.00	433,904.00	-0.8%
TOTAL, CLASSIFIED SALARIES			5,277,999.00	2,647,417.00	7,925,416.00	5,421,611.00	2,593,025.00	8,014,636.00	1.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,048,710.00	538,695.00	2,587,405.00	2,558,850.00	443,996.00	3,002,846.00	16.1%
PERS		3201-3202	510,101.00	287,925.00	798,026.00	680,015.00	283,056.00	963,071.00	20.7%
OASDI/Medicare/Alternative		3301-3302	683,083.00	262,580.00	945,663.00	690,108.00	253,735.00	943,843.00	-0.2%
Health and Welfare Benefits		3401-3402	3,946,513.00	1,390,694.00	5,337,207.00	4,293,444.00	1,313,434.00	5,606,878.00	5.1%
Unemployment Insurance		3501-3502	12,263.00	3,587.00	15,850.00	12,461.00	3,371.00	15,832.00	-0.1%
Workers' Compensation		3601-3602	533,257.00	155,762.00	689,019.00	541,912.00	146,386.00	688,298.00	-0.1%
OPEB, Allocated		3701-3702	239,591.00	70,673.00	310,264.00	243,580.00	66,370.00	309,950.00	-0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	422,265.00	0.00	422,265.00	422,265.00	0.00	422,265.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,395,783.00	2,709,916.00	11,105,699.00	9,442,635.00	2,510,348.00	11,952,983.00	7.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	864,596.00	864,596.00	0.00	750,000.00	750,000.00	-13.3%
Books and Other Reference Materials		4200	111,611.00	24,055.00	135,666.00	93,788.00	14,408.00	108,196.00	-20.2%
Materials and Supplies		4300	2,403,242.83	567,033.00	2,970,275.83	1,373,244.00	453,598.00	1,826,842.00	-38.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	2,127,182.00	200,050.00	2,327,232.00	1,873,023.00	76,569.00	1,949,592.00	-16.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,642,035.83	1,655,734.00	6,297,769.83	3,340,055.00	1,294,575.00	4,634,630.00	-26.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	347,615.00	0.00	347,615.00	347,615.00	0.00	347,615.00	0.0%
Travel and Conferences		5200	151,033.00	55,014.00	206,047.00	142,450.00	45,455.00	187,905.00	-8.8%
Dues and Memberships		5300	59,418.00	5,092.00	64,510.00	60,756.00	2,584.00	63,340.00	-1.8%
Insurance		5400 - 5450	272,807.00	0.00	272,807.00	272,807.00	0.00	272,807.00	0.0%
Operations and Housekeeping Services		5500	1,089,419.00	0.00	1,089,419.00	1,089,419.00	0.00	1,089,419.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	275,750.00	73,246.00	348,996.00	275,750.00	73,246.00	348,996.00	0.0%
Transfers of Direct Costs		5710	682,990.00	(682,990.00)	0.00	596,384.00	(596,384.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(403.00)	0.00	(403.00)	(403.00)	0.00	(403.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,062,478.00	3,572,342.00	5,634,820.00	1,903,186.00	3,107,608.00	5,010,794.00	-11.1%
Communications		5900	287,382.00	0.00	287,382.00	287,382.00	0.00	287,382.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,228,489.00	3,022,704.00	8,251,193.00	4,975,346.00	2,632,509.00	7,607,855.00	-7.8%

			2015-16 Estimated Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	224,878.00	0.00	224,878.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	94,140.00	3,920.00	98,060.00	45,137.00	3,920.00	49,057.00	-50.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			319,018.00	3,920.00	322,938.00	45,137.00	3,920.00	49,057.00	-84.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	1,945,290.00	1,945,290.00	0.00	1,945,290.00	1,945,290.00	0.0%
Payments to County Offices		7142	63,000.00	0.00	63,000.00	63,000.00	0.00	63,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			63,000.00	1,945,290.00	2,008,290.00	63,000.00	1,945,290.00	2,008,290.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(97,904.00)	97,904.00	0.00	(97,904.00)	97,904.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(112,605.00)	0.00	(112,605.00)	(112,605.00)	0.00	(112,605.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(210,509.00)	97,904.00	(112,605.00)	(210,509.00)	97,904.00	(112,605.00)	0.0%
TOTAL, EXPENDITURES			43,633,863.83	17,011,651.00	60,645,514.83	43,724,108.00	15,318,031.00	59,042,139.00	-2.6%

			2015-16 Estimated Actuals			2016-17 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	43,558.00	0.00	43,558.00	43,558.00	0.00	43,558.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			43,558.00	0.00	43,558.00	43,558.00	0.00	43,558.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	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	79,924.00	0.00	79,924.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	203,311.00	203,311.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			104,924.00	203,311.00	308,235.00	25,000.00	0.00	25,000.00	-91.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<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	(7,385,727.00)	7,385,727.00	0.00	(6,789,568.00)	6,789,568.00	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			(7,385,727.00)	7,385,727.00	0.00	(6,789,568.00)	6,789,568.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(7,447,093.00)	7,182,416.00	(264,677.00)	(6,771,010.00)	6,789,568.00	18,558.00	-107.0%

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	44,067,182.00	0.00	44,067,182.00	45,917,907.00	0.00	45,917,907.00	4.2%
2) Federal Revenue		8100-8299	227,790.00	3,417,898.00	3,645,688.00	227,790.00	3,023,975.00	3,251,765.00	-10.8%
3) Other State Revenue		8300-8599	3,794,874.00	1,695,305.00	5,490,179.00	2,237,897.00	1,132,619.00	3,370,516.00	-38.6%
4) Other Local Revenue		8600-8799	565,114.00	4,872,804.00	5,437,918.00	565,114.00	4,613,318.00	5,178,432.00	-4.8%
5) TOTAL, REVENUES			48,654,960.00	9,986,007.00	58,640,967.00	48,948,708.00	8,769,912.00	57,718,620.00	-1.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	28,088,979.83	9,747,675.00	37,836,654.83	28,099,374.00	8,453,062.00	36,552,436.00	-3.4%
2) Instruction - Related Services	2000-2999		5,071,687.00	1,455,811.00	6,527,498.00	5,295,194.00	1,177,626.00	6,472,820.00	-0.8%
3) Pupil Services	3000-3999		2,843,385.00	2,649,864.00	5,493,249.00	2,845,397.00	2,532,243.00	5,377,640.00	-2.1%
4) Ancillary Services	4000-4999		423,473.00	0.00	423,473.00	396,554.00	0.00	396,554.00	-6.4%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,420,832.00	135,957.00	3,556,789.00	3,412,689.00	133,756.00	3,546,445.00	-0.3%
8) Plant Services	8000-8999		3,722,507.00	1,077,054.00	4,799,561.00	3,611,900.00	1,076,054.00	4,687,954.00	-2.3%
9) Other Outgo	9000-9999		63,000.00	1,945,290.00	2,008,290.00	63,000.00	1,945,290.00	2,008,290.00	0.0%
10) TOTAL, EXPENDITURES			43,633,863.83	17,011,651.00	60,645,514.83	43,724,108.00	15,318,031.00	59,042,139.00	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,021,096.17	(7,025,644.00)	(2,004,547.83)	5,224,600.00	(6,548,119.00)	(1,323,519.00)	-34.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	43,558.00	0.00	43,558.00	43,558.00	0.00	43,558.00	0.0%
b) Transfers Out		7600-7629	104,924.00	203,311.00	308,235.00	25,000.00	0.00	25,000.00	-91.9%
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	(7,385,727.00)	7,385,727.00	0.00	(6,789,568.00)	6,789,568.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,447,093.00)	7,182,416.00	(264,677.00)	(6,771,010.00)	6,789,568.00	18,558.00	-107.0%



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>			(2,425,996.83)	156,772.00	(2,269,224.83)	(1,546,410.00)	241,449.00	(1,304,961.00)	-42.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,756,439.55	705,831.29	11,462,270.84	7,901,698.72	862,603.29	8,764,302.01	-23.5%
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)			10,756,439.55	705,831.29	11,462,270.84	7,901,698.72	862,603.29	8,764,302.01	-23.5%
d) Other Restatements		9795	(428,744.00)	0.00	(428,744.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,327,695.55	705,831.29	11,033,526.84	7,901,698.72	862,603.29	8,764,302.01	-20.6%
2) Ending Balance, June 30 (E + F1e)			7,901,698.72	862,603.29	8,764,302.01	6,355,288.72	1,104,052.29	7,459,341.01	-14.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Stores		9712	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	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	862,603.29	862,603.29	0.00	1,104,052.29	1,104,052.29	28.0%
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	1,828,613.00	0.00	1,828,613.00	1,772,015.00	0.00	1,772,015.00	-3.1%
Unassigned/Unappropriated Amount		9790	5,993,085.72	0.00	5,993,085.72	4,503,273.72	0.00	4,503,273.72	-24.9%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
5640	Medi-Cal Billing Option	57,144.00	114,288.00
6512	Special Ed: Mental Health Services	746,776.95	954,236.95
9010	Other Restricted Local	58,682.34	35,527.34
Total, Restricted Balance		862,603.29	1,104,052.29

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	900.00	900.00	0.0%
5) TOTAL, REVENUES			900.00	900.00	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>			900.00	900.00	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>			900.00	900.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,428.51	138,328.51	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,428.51	138,328.51	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,428.51	138,328.51	0.7%
2) Ending Balance, June 30 (E + F1e)			138,328.51	139,228.51	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	138,328.51	139,228.51	0.7%
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>					
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>			0.00	0.00	0.0%
<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	0.00	0.00	0.0%
All Other State Revenue	All Other	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%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	900.00	900.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	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	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>			900.00	900.00	0.0%
<b>TOTAL, REVENUES</b>			900.00	900.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
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			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	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%
Dues and Memberships		5300	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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</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	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			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	900.00	900.00	0.0%
5) TOTAL, REVENUES			900.00	900.00	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>			900.00	900.00	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>			900.00	900.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,428.51	138,328.51	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,428.51	138,328.51	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,428.51	138,328.51	0.7%
2) Ending Balance, June 30 (E + F1e)			138,328.51	139,228.51	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	138,328.51	139,228.51	0.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Estimated Actuals	Budget
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	1,823,877.00	1,823,877.00	0.0%
3) Other State Revenue		8300-8599	119,673.00	119,673.00	0.0%
4) Other Local Revenue		8600-8799	461,308.00	461,308.00	0.0%
5) TOTAL, REVENUES			2,404,858.00	2,404,858.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	788,774.00	788,774.00	0.0%
3) Employee Benefits		3000-3999	288,160.00	288,160.00	0.0%
4) Books and Supplies		4000-4999	1,165,435.00	1,165,435.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	77,104.00	77,104.00	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	112,605.00	112,605.00	0.0%
9) TOTAL, EXPENDITURES			2,432,078.00	2,432,078.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(27,220.00)	(27,220.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	79,924.00	0.00	-100.0%
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			79,924.00	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>			52,704.00	(27,220.00)	-151.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	605,609.46	658,313.46	8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			605,609.46	658,313.46	8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			605,609.46	658,313.46	8.7%
2) Ending Balance, June 30 (E + F1e)			658,313.46	631,093.46	-4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	655,923.46	626,313.46	-4.5%
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	2,390.00	4,780.00	100.0%
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	1,823,877.00	1,823,877.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,823,877.00</b>	<b>1,823,877.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	119,673.00	119,673.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>119,673.00</b>	<b>119,673.00</b>	<b>0.0%</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	457,518.00	457,518.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,790.00	3,790.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>461,308.00</b>	<b>461,308.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,404,858.00</b>	<b>2,404,858.00</b>	<b>0.0%</b>



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	574,012.00	574,012.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	101,488.00	101,488.00	0.0%
Clerical, Technical and Office Salaries		2400	97,817.00	97,817.00	0.0%
Other Classified Salaries		2900	15,457.00	15,457.00	0.0%
TOTAL, CLASSIFIED SALARIES			788,774.00	788,774.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	54,507.00	54,507.00	0.0%
OASDI/Medicare/Alternative		3301-3302	56,962.00	56,962.00	0.0%
Health and Welfare Benefits		3401-3402	151,599.00	151,599.00	0.0%
Unemployment Insurance		3501-3502	390.00	390.00	0.0%
Workers' Compensation		3601-3602	16,948.00	16,948.00	0.0%
OPEB, Allocated		3701-3702	7,754.00	7,754.00	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			288,160.00	288,160.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	159,965.00	159,965.00	0.0%
Noncapitalized Equipment		4400	36,970.00	36,970.00	0.0%
Food		4700	968,500.00	968,500.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,165,435.00	1,165,435.00	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	4,654.00	4,654.00	0.0%
Dues and Memberships		5300	950.00	950.00	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	47,924.00	47,924.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	403.00	403.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,173.00	23,173.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>77,104.00</b>	<b>77,104.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
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>					
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	112,605.00	112,605.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>112,605.00</b>	<b>112,605.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,432,078.00</b>	<b>2,432,078.00</b>	<b>0.0%</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		8916	79,924.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			79,924.00	0.00	-100.0%
<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 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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			79,924.00	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	1,823,877.00	1,823,877.00	0.0%
3) Other State Revenue		8300-8599	119,673.00	119,673.00	0.0%
4) Other Local Revenue		8600-8799	461,308.00	461,308.00	0.0%
5) TOTAL, REVENUES			2,404,858.00	2,404,858.00	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		2,319,473.00	2,319,473.00	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		112,605.00	112,605.00	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			2,432,078.00	2,432,078.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(27,220.00)	(27,220.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	79,924.00	0.00	-100.0%
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			79,924.00	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>			52,704.00	(27,220.00)	-151.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	605,609.46	658,313.46	8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			605,609.46	658,313.46	8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			605,609.46	658,313.46	8.7%
2) Ending Balance, June 30 (E + F1e)			658,313.46	631,093.46	-4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	655,923.46	626,313.46	-4.5%
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	2,390.00	4,780.00	100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	655,923.46	626,313.46
Total, Restricted Balance		655,923.46	626,313.46

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	9,863.00	9,863.00	0.0%
5) TOTAL, REVENUES			9,863.00	9,863.00	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	36,106.00	36,106.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	275,297.00	275,297.00	0.0%
6) Capital Outlay		6000-6999	189,011.00	189,011.00	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			500,414.00	500,414.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(490,551.00)	(490,551.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	835,783.00	0.00	-100.0%
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			835,783.00	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>			345,232.00	(490,551.00)	-242.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,331,582.35	1,676,814.35	25.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,331,582.35	1,676,814.35	25.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,331,582.35	1,676,814.35	25.9%
2) Ending Balance, June 30 (E + F1e)			1,676,814.35	1,186,263.35	-29.3%
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	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	1,676,814.35	1,186,263.35	-29.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<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>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
Interest		8660	9,863.00	9,863.00	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>			<b>9,863.00</b>	<b>9,863.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>9,863.00</b>	<b>9,863.00</b>	<b>0.0%</b>

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%
Other Classified Salaries		2900	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	36,106.00	36,106.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			36,106.00	36,106.00	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	155,913.00	155,913.00	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	119,384.00	119,384.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>275,297.00</b>	<b>275,297.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	82,250.00	82,250.00	0.0%
Equipment		6400	100,000.00	100,000.00	0.0%
Equipment Replacement		6500	6,761.00	6,761.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>189,011.00</b>	<b>189,011.00</b>	<b>0.0%</b>
<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%
<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>500,414.00</b>	<b>500,414.00</b>	<b>0.0%</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	835,783.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			835,783.00	0.00	-100.0%
<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 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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			835,783.00	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	9,863.00	9,863.00	0.0%
5) TOTAL, REVENUES			9,863.00	9,863.00	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		500,414.00	500,414.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			500,414.00	500,414.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(490,551.00)	(490,551.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	835,783.00	0.00	-100.0%
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			835,783.00	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>			345,232.00	(490,551.00)	-242.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,331,582.35	1,676,814.35	25.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,331,582.35	1,676,814.35	25.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,331,582.35	1,676,814.35	25.9%
2) Ending Balance, June 30 (E + F1e)			1,676,814.35	1,186,263.35	-29.3%
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	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	1,676,814.35	1,186,263.35	-29.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Estimated Actuals	Budget
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	700.00	700.00	0.0%
5) TOTAL, REVENUES			700.00	700.00	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>			700.00	700.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,000.00	25,000.00	0.0%
b) Transfers Out		7600-7629	43,558.00	43,558.00	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			(18,558.00)	(18,558.00)	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>			(17,858.00)	(17,858.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	104,639.53	86,781.53	-17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			104,639.53	86,781.53	-17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			104,639.53	86,781.53	-17.1%
2) Ending Balance, June 30 (E + F1e)			86,781.53	68,923.53	-20.6%
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	86,781.53	68,923.53	-20.6%
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	700.00	700.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>700.00</b>	<b>700.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>700.00</b>	<b>700.00</b>	<b>0.0%</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/CSSF		8912	25,000.00	25,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,000.00	25,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	43,558.00	43,558.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			43,558.00	43,558.00	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%
(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%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			(18,558.00)	(18,558.00)	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	700.00	700.00	0.0%
5) TOTAL, REVENUES			700.00	700.00	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>			700.00	700.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,000.00	25,000.00	0.0%
b) Transfers Out		7600-7629	43,558.00	43,558.00	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			(18,558.00)	(18,558.00)	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>			(17,858.00)	(17,858.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	104,639.53	86,781.53	-17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			104,639.53	86,781.53	-17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			104,639.53	86,781.53	-17.1%
2) Ending Balance, June 30 (E + F1e)			86,781.53	68,923.53	-20.6%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	86,781.53	68,923.53	-20.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Estimated Actuals	Budget
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	139,900.00	133,363.00	-4.7%
5) TOTAL, REVENUES			139,900.00	133,363.00	-4.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	115,329.00	115,329.00	0.0%
3) Employee Benefits		3000-3999	41,336.00	41,336.00	0.0%
4) Books and Supplies		4000-4999	656,778.00	634,529.00	-3.4%
5) Services and Other Operating Expenditures		5000-5999	723,620.00	723,620.00	0.0%
6) Capital Outlay		6000-6999	8,067,719.00	8,067,719.00	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			9,604,782.00	9,582,533.00	-0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,464,882.00)	(9,449,170.00)	-0.2%
<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>			(9,464,882.00)	(9,449,170.00)	-0.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,235,689.00	16,770,807.00	-36.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,235,689.00	16,770,807.00	-36.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,235,689.00	16,770,807.00	-36.1%
2) Ending Balance, June 30 (E + F1e)			16,770,807.00	7,321,637.00	-56.3%
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	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	16,770,807.00	7,321,637.00	-56.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<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	139,900.00	133,363.00	-4.7%
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			139,900.00	133,363.00	-4.7%
TOTAL, REVENUES			139,900.00	133,363.00	-4.7%

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	115,329.00	115,329.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			115,329.00	115,329.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	13,663.00	13,663.00	0.0%
OASDI/Medicare/Alternative		3301-3302	8,823.00	8,823.00	0.0%
Health and Welfare Benefits		3401-3402	15,137.00	15,137.00	0.0%
Unemployment Insurance		3501-3502	57.00	57.00	0.0%
Workers' Compensation		3601-3602	2,502.00	2,502.00	0.0%
OPEB, Allocated		3701-3702	1,154.00	1,154.00	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>			41,336.00	41,336.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	149,043.00	126,794.00	-14.9%
Noncapitalized Equipment		4400	507,735.00	507,735.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			656,778.00	634,529.00	-3.4%
<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	57,000.00	57,000.00	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%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	666,620.00	666,620.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>723,620.00</b>	<b>723,620.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	225,763.00	225,763.00	0.0%
Buildings and Improvements of Buildings		6200	7,760,748.00	7,760,748.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	81,208.00	81,208.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>8,067,719.00</b>	<b>8,067,719.00</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					
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%
<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>9,604,782.00</b>	<b>9,582,533.00</b>	<b>-0.2%</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%
(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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			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	139,900.00	133,363.00	-4.7%
5) TOTAL, REVENUES			139,900.00	133,363.00	-4.7%
<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		9,604,782.00	9,582,533.00	-0.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,604,782.00	9,582,533.00	-0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(9,464,882.00)	(9,449,170.00)	-0.2%
<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>			(9,464,882.00)	(9,449,170.00)	-0.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,235,689.00	16,770,807.00	-36.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,235,689.00	16,770,807.00	-36.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,235,689.00	16,770,807.00	-36.1%
2) Ending Balance, June 30 (E + F1e)			16,770,807.00	7,321,637.00	-56.3%
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	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	16,770,807.00	7,321,637.00	-56.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Estimated Actuals	Budget
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	415,794.00	415,794.00	0.0%
5) TOTAL, REVENUES			415,794.00	415,794.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	32,697.00	32,697.00	0.0%
3) Employee Benefits		3000-3999	11,766.00	11,766.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,000.00	20,000.00	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			64,463.00	64,463.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			351,331.00	351,331.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	203,311.00	0.00	-100.0%
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			203,311.00	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>			554,642.00	351,331.00	-36.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	194,580.18	749,222.18	285.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			194,580.18	749,222.18	285.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			194,580.18	749,222.18	285.0%
2) Ending Balance, June 30 (E + F1e)			749,222.18	1,100,553.18	46.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,336.50	1,336.50	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	747,885.68	1,099,216.68	47.0%
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	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	412,794.00	412,794.00	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>			415,794.00	415,794.00	0.0%
<b>TOTAL, REVENUES</b>			415,794.00	415,794.00	0.0%

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	32,697.00	32,697.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			32,697.00	32,697.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,874.00	3,874.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,501.00	2,501.00	0.0%
Health and Welfare Benefits		3401-3402	4,338.00	4,338.00	0.0%
Unemployment Insurance		3501-3502	16.00	16.00	0.0%
Workers' Compensation		3601-3602	710.00	710.00	0.0%
OPEB, Allocated		3701-3702	327.00	327.00	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			11,766.00	11,766.00	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	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	20,000.00	20,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>20,000.00</b>	<b>20,000.00</b>	<b>0.0%</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%
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>			<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>TOTAL, EXPENDITURES</b>			<b>64,463.00</b>	<b>64,463.00</b>	<b>0.0%</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	203,311.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			203,311.00	0.00	-100.0%
<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%
<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%
(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)			203,311.00	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	415,794.00	415,794.00	0.0%
5) TOTAL, REVENUES			415,794.00	415,794.00	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		64,463.00	64,463.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			64,463.00	64,463.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			351,331.00	351,331.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	203,311.00	0.00	-100.0%
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			203,311.00	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>			554,642.00	351,331.00	-36.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	194,580.18	749,222.18	285.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			194,580.18	749,222.18	285.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			194,580.18	749,222.18	285.0%
2) Ending Balance, June 30 (E + F1e)			749,222.18	1,100,553.18	46.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,336.50	1,336.50	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	747,885.68	1,099,216.68	47.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Estimated Actuals	Budget
9010	Other Restricted Local	1,336.50	1,336.50
Total, Restricted Balance		1,336.50	1,336.50

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	5,347,783.00	5,347,783.00	0.0%
5) TOTAL, REVENUES			5,347,783.00	5,347,783.00	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	5,694,723.00	5,694,723.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,694,723.00	5,694,723.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(346,940.00)	(346,940.00)	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>			(346,940.00)	(346,940.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,484,495.00	4,137,555.00	-7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,484,495.00	4,137,555.00	-7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,484,495.00	4,137,555.00	-7.7%
2) Ending Balance, June 30 (E + F1e)			4,137,555.00	3,790,615.00	-8.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	4,137,555.00	3,790,615.00	-8.4%
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	5,072,395.00	5,072,395.00	0.0%
Unsecured Roll		8612	78,354.00	78,354.00	0.0%
Prior Years' Taxes		8613	120,074.00	120,074.00	0.0%
Supplemental Taxes		8614	72,984.00	72,984.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	3,976.00	3,976.00	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>			5,347,783.00	5,347,783.00	0.0%
<b>TOTAL, REVENUES</b>			5,347,783.00	5,347,783.00	0.0%

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	2,590,000.00	2,590,000.00	0.0%
Bond Interest and Other Service Charges		7434	3,104,723.00	3,104,723.00	0.0%
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>5,694,723.00</b>	<b>5,694,723.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,694,723.00</b>	<b>5,694,723.00</b>	<b>0.0%</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%
(a) TOTAL, INTERFUND TRANSFERS IN			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) 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%
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%
<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	5,347,783.00	5,347,783.00	0.0%
5) TOTAL, REVENUES			5,347,783.00	5,347,783.00	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	5,694,723.00	5,694,723.00	0.0%
10) TOTAL, EXPENDITURES			5,694,723.00	5,694,723.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(346,940.00)	(346,940.00)	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>			(346,940.00)	(346,940.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,484,495.00	4,137,555.00	-7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,484,495.00	4,137,555.00	-7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,484,495.00	4,137,555.00	-7.7%
2) Ending Balance, June 30 (E + F1e)			4,137,555.00	3,790,615.00	-8.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	4,137,555.00	3,790,615.00	-8.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Estimated Actuals	Budget
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	2,924.00	0.00	-100.0%
5) TOTAL, REVENUES			2,924.00	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	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>			2,924.00	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	835,783.00	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			(835,783.00)	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>			(832,859.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	832,859.73	0.73	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			832,859.73	0.73	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			832,859.73	0.73	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.73	0.73	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	0.73	0.73	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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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>					
Interest		8660	2,924.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,924.00	0.00	-100.0%
TOTAL, REVENUES			2,924.00	0.00	-100.0%
<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			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>					
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	835,783.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			835,783.00	0.00	-100.0%
<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%
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d + e)			(835,783.00)	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	2,924.00	0.00	-100.0%
5) TOTAL, REVENUES			2,924.00	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	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>			2,924.00	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	835,783.00	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			(835,783.00)	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>			(832,859.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	832,859.73	0.73	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			832,859.73	0.73	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			832,859.73	0.73	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.73	0.73	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	0.73	0.73	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%

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

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)	5,150.34	5,150.34	5,237.04	5,088.91	5,088.91	5,146.45
<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>	5,150.34	5,150.34	5,237.04	5,088.91	5,088.91	5,146.45
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	6.55	6.55	6.55	6.55	6.55	6.55
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>	6.55	6.55	6.55	6.55	6.55	6.55
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	5,156.89	5,156.89	5,243.59	5,095.46	5,095.46	5,153.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

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</b> (Sum of Lines C2a through C2c)	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</b> (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA</b> (Sum of Lines C1, C2d, and C3f)	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>						
<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</b> (Sum of Lines C6a through C6c)	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</b> (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA</b> (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA</b> Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Object	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		9,073,293.24	6,958,982.52	4,732,600.32	5,486,980.39	4,307,487.89	3,099,569.05	6,775,374.66	6,294,291.80
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,437,892.35	1,437,892.35	4,296,428.98	2,588,206.23	2,588,206.23	4,296,428.98	2,588,206.23	3,046,899.23
Property Taxes	8020-8079	107,930.96	312,560.39	14,204.24	(11,871.32)	137,475.73	3,328,910.36	1,092,948.76	347,838.88
Miscellaneous Funds	8080-8099		3,160.00						(353,897.00)
Federal Revenue	8100-8299		138,670.78	172,489.65	168,377.92	27,158.05	451,456.10	345,036.15	
Other State Revenue	8300-8599	2,082.64		195,706.61	2,212.00	547,700.69	282,289.00	228,891.97	
Other Local Revenue	8600-8799	153,376.26	58,583.27	155,271.34	295,718.59	383,206.32	340,390.46	300,801.75	430,853.12
Interfund Transfers In	8910-8929			43,558.00					
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		1,701,282.21	1,950,866.79	4,877,658.82	3,042,643.42	3,683,747.02	8,699,474.90	4,555,884.86	3,471,694.23
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	240,756.13	2,240,594.26	2,240,594.26	2,240,594.26	2,240,594.26	2,240,594.26	2,240,594.26	2,240,594.26
Classified Salaries	2000-2999	47,169.27	663,955.56	663,955.56	663,955.56	663,955.56	663,955.56	663,955.56	663,955.56
Employee Benefits	3000-3999	84,909.43	1,071,656.00	1,071,656.00	1,071,656.00	1,071,656.00	1,071,656.00	1,071,656.00	1,071,656.00
Books and Supplies	4000-4999	356,510.00	356,510.00	356,510.00	356,510.00	356,510.00	356,510.00	356,510.00	356,510.00
Services	5000-5999	336,040.63	580,176.56	526,206.32	625,063.49	400,692.57	532,696.00	545,994.43	493,127.67
Capital Outlay	6000-6599	3,773.62	3,773.62	3,773.62	3,773.62	3,773.62	3,773.62	3,773.62	3,773.62
Other Outgo	7000-7499	154,483.85	154,483.85	154,483.85	154,483.85	154,483.85	154,483.85	154,483.85	154,483.85
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		1,223,642.93	5,071,149.85	5,017,179.61	5,116,036.78	4,891,665.86	5,023,669.29	5,036,967.72	4,984,100.96
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299	893,900.86	893,900.86	893,900.86	893,900.86				
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	893,900.86	893,900.86	893,900.86	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	3,485,850.86							
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		0.00	3,485,850.86	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910	0.00							
TOTAL BALANCE SHEET ITEMS		0.00	(2,591,950.00)	893,900.86	893,900.86	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(2,114,310.72)	(2,226,382.20)	754,380.07	(1,179,492.50)	(1,207,918.84)	3,675,805.61	(481,082.86)	(1,512,406.73)
F. ENDING CASH (A + E)		6,958,982.52	4,732,600.32	5,486,980.39	4,307,487.89	3,099,569.05	6,775,374.66	6,294,291.80	4,781,885.07
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		4,781,885.07	5,576,356.39	7,573,830.94	6,604,103.08				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	4,755,121.98	3,046,899.23	3,046,899.23	4,755,121.98			37,884,203.00	37,884,203.00
Property Taxes	8020-8079	80,468.55	3,328,910.36	909,892.57	641,430.52			10,290,700.00	10,290,700.00
Miscellaneous Funds	8080-8099	(353,897.00)	(353,897.00)	(353,897.00)	(844,568.00)			(2,256,996.00)	(2,256,996.00)
Federal Revenue	8100-8299	876,979.63			258,932.00	812,664.72		3,251,765.00	3,251,765.00
Other State Revenue	8300-8599		540,780.81			1,570,852.28		3,370,516.00	3,370,516.00
Other Local Revenue	8600-8799	419,899.12	418,882.11	411,478.30	411,478.30	1,398,493.06		5,178,432.00	5,178,432.00
Interfund Transfers In	8910-8929							43,558.00	43,558.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		5,778,572.28	6,981,575.51	4,014,373.10	5,222,394.80	3,782,010.06	0.00	57,762,178.00	57,762,178.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,240,594.26	2,240,594.26	2,240,594.26	2,240,594.26			24,887,292.99	24,887,293.00
Classified Salaries	2000-2999	663,955.56	663,955.56	663,955.56	663,955.56	663,955.56		8,014,635.99	8,014,636.00
Employee Benefits	3000-3999	1,071,656.00	1,071,656.00	1,071,656.00	1,071,656.00	79,857.59		11,952,983.02	11,952,983.00
Books and Supplies	4000-4999	356,510.00	356,510.00	356,510.00	356,510.00	356,510.00		4,634,630.00	4,634,630.00
Services	5000-5999	493,127.67	493,127.67	493,127.67	493,127.67	1,595,346.61		7,607,854.96	7,607,855.00
Capital Outlay	6000-6599	3,773.62	3,773.62	3,773.62	3,773.62	3,773.62		49,057.06	49,057.00
Other Outgo	7000-7499	154,483.85	154,483.85	154,483.85	154,483.85	41,878.85		1,895,685.05	1,895,685.00
Interfund Transfers Out	7600-7629					25,000.00		25,000.00	25,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		4,984,100.96	4,984,100.96	4,984,100.96	4,984,100.96	2,766,322.23	0.00	59,067,139.07	59,067,139.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							3,575,603.44	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	3,575,603.44	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							3,485,850.86	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	3,485,850.86	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	89,752.58	
E. NET INCREASE/DECREASE (B - C + D)		794,471.32	1,997,474.55	(969,727.86)	238,293.84	1,015,687.83	0.00	(1,215,208.49)	(1,304,961.00)
F. ENDING CASH (A + E)		5,576,356.39	7,573,830.94	6,604,103.08	6,842,396.92				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								7,858,084.75	

	Object		July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
<b>A. BEGINNING CASH</b>			6,842,396.92	5,612,428.74	3,507,855.56	4,321,576.75	3,355,631.87	2,309,658.99	5,993,204.06	5,674,067.16
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,552,565.60	1,552,565.60	4,348,634.33	2,794,618.08	2,794,618.08	4,348,634.33	2,794,618.08	3,222,295.88
Property Taxes	8020-8079		107,930.96	312,560.39	14,204.24	(11,871.32)	137,475.73	3,328,910.36	1,092,948.76	347,838.88
Miscellaneous Funds	8080-8099			3,160.00						(353,897.00)
Federal Revenue	8100-8299			138,670.78	172,489.65	168,377.92	27,158.05	451,456.10	345,036.15	
Other State Revenue	8300-8599		2,082.64		195,706.61	2,212.00	547,700.69	282,289.00	228,891.97	
Other Local Revenue	8600-8799		153,376.26	58,583.27	155,271.34	295,718.59	383,206.32	340,390.46	300,801.75	430,853.12
Interfund Transfers In	8910-8929				43,558.00					
All Other Financing Sources	8930-8979									
<b>TOTAL RECEIPTS</b>			1,815,955.46	2,065,540.04	4,929,864.17	3,249,055.27	3,890,158.87	8,751,680.25	4,762,296.71	3,647,090.88
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		240,756.13	2,183,622.39	2,183,622.39	2,183,622.39	2,183,622.39	2,183,622.39	2,183,622.39	2,183,622.39
Classified Salaries	2000-2999		47,169.27	673,973.86	673,973.86	673,973.86	673,973.86	673,973.86	673,973.86	673,973.86
Employee Benefits	3000-3999		84,909.43	1,161,614.46	1,161,614.46	1,161,614.46	1,161,614.46	1,161,614.46	1,161,614.46	1,161,614.46
Books and Supplies	4000-4999		361,744.62	361,744.62	361,744.62	361,744.62	361,744.62	361,744.62	361,744.62	361,744.62
Services	5000-5999		336,040.63	580,176.56	526,206.32	625,063.49	400,692.57	532,696.00	545,994.43	493,127.67
Capital Outlay	6000-6599									
Other Outgo	7000-7499		154,483.85	154,483.85	154,483.85	154,483.85	154,483.85	154,483.85	154,483.85	154,483.85
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>			1,225,103.93	5,115,615.74	5,061,645.50	5,160,502.67	4,936,131.75	5,068,135.18	5,081,433.61	5,028,566.85
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		945,502.52	945,502.52	945,502.52	945,502.52				
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>			0.00	945,502.52	945,502.52	945,502.52	945,502.52	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		2,766,322.23							
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>			0.00	2,766,322.23	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>			0.00	(1,820,819.71)	945,502.52	945,502.52	945,502.52	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(1,229,968.18)	(2,104,573.18)	813,721.19	(965,944.88)	(1,045,972.88)	3,683,545.07	(319,136.90)	(1,381,475.97)
<b>F. ENDING CASH (A + E)</b>			5,612,428.74	3,507,855.56	4,321,576.75	3,355,631.87	2,309,658.99	5,993,204.06	5,674,067.16	4,292,591.19
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
<b>A. BEGINNING CASH</b>		4,292,591.19	5,063,786.77	7,192,192.08	6,353,394.98				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	4,776,312.13	3,222,295.88	3,222,295.88	4,776,312.13			39,405,766.00	39,405,766.00
Property Taxes	8020-8079	80,468.55	3,328,910.36	909,892.57	303,297.52	338,133.00		10,290,700.00	10,290,700.00
Miscellaneous Funds	8080-8099	(353,897.00)	(353,897.00)	(353,897.00)	(864,344.00)			(2,276,772.00)	(2,276,772.00)
Federal Revenue	8100-8299	876,979.63			258,932.00	812,664.72		3,251,765.00	3,251,765.00
Other State Revenue	8300-8599		540,780.81			350,231.28		2,149,895.00	2,149,895.00
Other Local Revenue	8600-8799	419,899.12	418,882.11	411,478.30	411,478.30	1,398,493.06		5,178,432.00	5,178,432.00
Interfund Transfers In	8910-8929							43,558.00	43,558.00
All Other Financing Sources	8930-8979							0.00	0.00
<b>TOTAL RECEIPTS</b>		5,799,762.43	7,156,972.16	4,189,769.75	4,885,675.95	2,899,522.06	0.00	58,043,344.00	58,043,344.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	2,183,622.39	2,183,622.39	2,183,622.39	2,183,622.39			24,260,602.42	24,260,602.40
Classified Salaries	2000-2999	673,973.86	673,973.86	673,973.86	673,973.86	673,973.86		8,134,855.59	8,134,855.54
Employee Benefits	3000-3999	1,161,614.46	1,161,614.46	1,161,614.46	1,161,614.46	90,785.41		12,953,453.90	12,953,453.86
Books and Supplies	4000-4999	361,744.62	361,744.62	361,744.62	361,744.62	361,744.62		4,702,680.06	4,702,680.00
Services	5000-5999	493,127.67	493,127.67	493,127.67	493,127.67	1,595,346.61		7,607,854.96	7,607,855.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499	154,483.85	154,483.85	154,483.85	154,483.85	41,878.85		1,895,685.05	1,895,685.00
Interfund Transfers Out	7600-7629					25,000.00		25,000.00	25,000.00
All Other Financing Uses	7630-7699							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		5,028,566.85	5,028,566.85	5,028,566.85	5,028,566.85	2,788,729.35	0.00	59,580,131.98	59,580,131.80
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							3,782,010.08	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	3,782,010.08	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							2,766,322.23	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	2,766,322.23	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	1,015,687.85	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		771,195.58	2,128,405.31	(838,797.10)	(142,890.90)	110,792.71	0.00	(521,100.13)	(1,536,787.80)
<b>F. ENDING CASH (A + E)</b>		5,063,786.77	7,192,192.08	6,353,394.98	6,210,504.08				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								6,321,296.79	

## 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	24,846,814.00	301	0.00	303	24,846,814.00	305	718,717.00		307	24,128,097.00	309
2000 - Classified Salaries	7,925,416.00	311	0.00	313	7,925,416.00	315	6,752.00		317	7,918,664.00	319
3000 - Employee Benefits	11,105,699.00	321	310,264.00	323	10,795,435.00	325	37,005.00		327	10,758,430.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,297,769.83	331	0.00	333	6,297,769.83	335	918,409.00		337	5,379,360.83	339
5000 - Services. . . & 7300 - Indirect Costs	8,138,588.00	341	0.00	343	8,138,588.00	345	1,990,594.00		347	6,147,994.00	349
TOTAL					58,004,022.83	365	TOTAL			54,332,545.83	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	19,885,752.00		375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	1,986,976.00		380
3. STRS. . . . .	3101 & 3102	2,058,411.00		382
4. PERS. . . . .	3201 & 3202	187,508.00		383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	447,982.00		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	3,506,566.00		385
7. Unemployment Insurance. . . . .	3501 & 3502	10,604.00		390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	460,966.00		392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00		
10. Other Benefits (EC 22310). . . . .	3901 & 3902	422,265.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		28,967,030.00		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		0.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .				396
14. TOTAL SALARIES AND BENEFITS. . . . .		28,967,030.00		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		53.31%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .				

## PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	53.31%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	1.69%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	54,332,545.83
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	918,220.02

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

## 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	24,887,293.00	301	0.00	303	24,887,293.00	305	711,353.00		307	24,175,940.00	309
2000 - Classified Salaries	8,014,636.00	311	0.00	313	8,014,636.00	315	6,752.00		317	8,007,884.00	319
3000 - Employee Benefits	11,952,983.00	321	309,950.00	323	11,643,033.00	325	37,005.00		327	11,606,028.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,634,630.00	331	0.00	333	4,634,630.00	335	803,813.00		337	3,830,817.00	339
5000 - Services . . . & 7300 - Indirect Costs	7,495,250.00	341	0.00	343	7,495,250.00	345	2,036,616.00		347	5,458,634.00	349
TOTAL					56,674,842.00	365			TOTAL	53,079,303.00	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	19,979,784.00		375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	1,986,976.00		380
3. STRS. . . . .	3101 & 3102	2,474,824.00		382
4. PERS. . . . .	3201 & 3202	187,508.00		383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	447,933.00		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	3,776,696.00		385
7. Unemployment Insurance. . . . .	3501 & 3502	10,602.00		390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	460,895.00		392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00		
10. Other Benefits (EC 22310). . . . .	3901 & 3902	422,265.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		29,747,483.00		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		0.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .				396
14. TOTAL SALARIES AND BENEFITS. . . . .		29,747,483.00		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		56.04%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .				

## PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	56.04%
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). . . . .	53,079,303.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

### 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) 1,689,274.00
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.

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#### 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) 41,878,391.00

#### 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) 4.03%

### 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. Entry required  
\_\_\_\_\_



**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)	2,491,570.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	520,009.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
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)	184,201.75
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)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,195,780.75
9. Carry-Forward Adjustment (Part IV, Line F)	18,048.48
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,213,829.23

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	37,836,654.83
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,482,361.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	5,145,634.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	423,473.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	570,759.00
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)	2,400.00
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)	35,653.00
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)	4,386,561.25
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)	0.00
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)	0.00
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)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,319,473.00
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)	57,202,969.08

**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)	5.59%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2017-18 see <a href="http://www.cde.ca.gov/fg/ac/lc/">www.cde.ca.gov/fg/ac/lc/</a> ) (Line A10 divided by Line B18)	5.62%
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#### Part IV - Carry-forward Adjustment

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	3,195,780.75
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(494,913.02)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<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 (4.69%) times Part III, Line B18); zero if negative	18,048.48
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.69%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.05%) times Part III, Line B18); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	18,048.48
<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:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<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>	18,048.48

Approved indirect cost rate: 4.69%  
Highest rate used in any program: 5.05%

Note: In one or more resources, the rate used is greater than the approved rate.

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	1,249,341.00	48,573.00	3.89%
01	3310	1,068,496.00	26,715.00	2.50%
01	3315	14,985.00	579.00	3.86%
01	3320	30,566.00	1,084.00	3.55%
01	3327	72,752.00	1,920.00	2.64%
01	3345	183.00	6.00	3.28%
01	3550	44,807.00	1,943.00	4.34%
01	4035	294,869.00	13,196.00	4.48%
01	4201	36,418.00	423.00	1.16%
01	6520	68,563.00	3,465.00	5.05%
13	5310	2,319,473.00	112,605.00	4.85%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	758,479.00		215,171.00	973,650.00
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	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		758,479.00	0.00	215,171.00	973,650.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	683,141.00			683,141.00
2. Classified Salaries	2000-2999	5,002.00			5,002.00
3. Employee Benefits	3000-3999	28,579.00			28,579.00
4. Books and Supplies	4000-4999	27,083.00		891,326.00	918,409.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	14,674.00			14,674.00
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	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		758,479.00	0.00	215,171.00	973,650.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
<b>D. COMMENTS:</b>					
Explanation needed for amounts in shaded cells for Resource 6300.					

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.

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	45,917,907.00	3.27%	47,419,694.00	0.59%	47,700,065.00
2. Federal Revenues	8100-8299	227,790.00	0.00%	227,790.00	0.00%	227,790.00
3. Other State Revenues	8300-8599	2,237,897.00	-54.54%	1,017,276.00	0.00%	1,017,276.00
4. Other Local Revenues	8600-8799	565,114.00	0.00%	565,114.00	0.00%	565,114.00
5. Other Financing Sources						
a. Transfers In	8900-8929	43,558.00	0.00%	43,558.00	0.00%	43,558.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(6,789,568.00)	0.00%	(6,789,568.00)	2.68%	(6,971,649.00)
6. Total (Sum lines A1 thru A5c)		42,202,698.00	0.67%	42,483,864.00	0.23%	42,582,154.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				20,646,833.00		20,020,142.00
b. Step & Column Adjustment				373,309.00		363,909.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,000,000.00)		(750,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,646,833.00	-3.04%	20,020,142.00	-1.93%	19,634,051.00
2. Classified Salaries						
a. Base Salaries				5,421,611.00		5,541,830.00
b. Step & Column Adjustment				120,219.00		122,023.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,421,611.00	2.22%	5,541,830.00	2.20%	5,663,853.00
3. Employee Benefits	3000-3999	9,442,635.00	10.60%	10,443,106.00	9.82%	11,468,949.00
4. Books and Supplies	4000-4999	3,340,055.00	18.91%	3,971,753.00	2.29%	4,062,698.00
5. Services and Other Operating Expenditures	5000-5999	4,975,346.00	-11.33%	4,411,698.00	0.00%	4,411,698.00
6. Capital Outlay	6000-6999	45,137.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	63,000.00	-100.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(210,509.00)	-29.93%	(147,509.00)	0.00%	(147,509.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	25,000.00	0.00%	25,000.00	0.00%	25,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		43,749,108.00	1.18%	44,266,020.00	1.93%	45,118,740.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,546,410.00)		(1,782,156.00)		(2,536,586.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,901,698.72		6,355,288.72		4,573,132.72
2. Ending Fund Balance (Sum lines C and D1)		6,355,288.72		4,573,132.72		2,036,546.72
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	80,000.00		80,000.00		80,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,772,015.00		1,787,404.00		1,812,986.00
2. Unassigned/Unappropriated	9790	4,503,273.72		2,705,728.72		143,560.72
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,355,288.72		4,573,132.72		2,036,546.72

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,772,015.00		1,787,404.00		1,812,986.00
c. Unassigned/Unappropriated	9790	4,503,273.72		2,705,728.72		143,560.72
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>6,275,288.72</b>		<b>4,493,132.72</b>		<b>1,956,546.72</b>
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	3,023,975.00	0.00%	3,023,975.00	0.00%	3,023,975.00
3. Other State Revenues	8300-8599	1,132,619.00	0.00%	1,132,619.00	0.00%	1,132,619.00
4. Other Local Revenues	8600-8799	4,613,318.00	0.00%	4,613,318.00	0.00%	4,613,318.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	6,789,568.00	0.00%	6,789,568.00	2.68%	6,971,649.00
6. Total (Sum lines A1 thru A5c)		15,559,480.00	0.00%	15,559,480.00	1.17%	15,741,561.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,240,460.00		4,240,460.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,240,460.00	0.00%	4,240,460.00	0.00%	4,240,460.00
2. Classified Salaries						
a. Base Salaries				2,593,025.00		2,593,025.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,593,025.00	0.00%	2,593,025.00	0.00%	2,593,025.00
3. Employee Benefits	3000-3999	2,510,348.00	0.00%	2,510,348.00	0.00%	2,510,348.00
4. Books and Supplies	4000-4999	1,294,575.00	-43.34%	730,927.00	0.00%	730,927.00
5. Services and Other Operating Expenditures	5000-5999	2,632,509.00	21.41%	3,196,157.00	0.00%	3,196,157.00
6. Capital Outlay	6000-6999	3,920.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,945,290.00	0.00%	1,945,290.00	0.00%	1,945,290.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	97,904.00	0.00%	97,904.00	0.00%	97,904.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		15,318,031.00	-0.03%	15,314,111.00	0.00%	15,314,111.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		241,449.00		245,369.00		427,450.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		862,603.29		1,104,052.29		1,349,421.29
2. Ending Fund Balance (Sum lines C and D1)		1,104,052.29		1,349,421.29		1,776,871.29
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,104,052.29		1,349,421.29		1,776,871.29
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,104,052.29		1,349,421.29		1,776,871.29

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						



Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	45,917,907.00	3.27%	47,419,694.00	0.59%	47,700,065.00
2. Federal Revenues	8100-8299	3,251,765.00	0.00%	3,251,765.00	0.00%	3,251,765.00
3. Other State Revenues	8300-8599	3,370,516.00	-36.21%	2,149,895.00	0.00%	2,149,895.00
4. Other Local Revenues	8600-8799	5,178,432.00	0.00%	5,178,432.00	0.00%	5,178,432.00
5. Other Financing Sources						
a. Transfers In	8900-8929	43,558.00	0.00%	43,558.00	0.00%	43,558.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		57,762,178.00	0.49%	58,043,344.00	0.48%	58,323,715.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				24,887,293.00		24,260,602.00
b. Step & Column Adjustment				373,309.00		363,909.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,000,000.00)		(750,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,887,293.00	-2.52%	24,260,602.00	-1.59%	23,874,511.00
2. Classified Salaries						
a. Base Salaries				8,014,636.00		8,134,855.00
b. Step & Column Adjustment				120,219.00		122,023.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,014,636.00	1.50%	8,134,855.00	1.50%	8,256,878.00
3. Employee Benefits	3000-3999	11,952,983.00	8.37%	12,953,454.00	7.92%	13,979,297.00
4. Books and Supplies	4000-4999	4,634,630.00	1.47%	4,702,680.00	1.93%	4,793,625.00
5. Services and Other Operating Expenditures	5000-5999	7,607,855.00	0.00%	7,607,855.00	0.00%	7,607,855.00
6. Capital Outlay	6000-6999	49,057.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,008,290.00	-3.14%	1,945,290.00	0.00%	1,945,290.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(112,605.00)	-55.95%	(49,605.00)	0.00%	(49,605.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	25,000.00	0.00%	25,000.00	0.00%	25,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		59,067,139.00	0.87%	59,580,131.00	1.43%	60,432,851.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(1,304,961.00)		(1,536,787.00)		(2,109,136.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,764,302.01		7,459,341.01		5,922,554.01
2. Ending Fund Balance (Sum lines C and D1)		7,459,341.01		5,922,554.01		3,813,418.01
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	80,000.00		80,000.00		80,000.00
b. Restricted	9740	1,104,052.29		1,349,421.29		1,776,871.29
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,772,015.00		1,787,404.00		1,812,986.00
2. Unassigned/Unappropriated	9790	4,503,273.72		2,705,728.72		143,560.72
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,459,341.01		5,922,554.01		3,813,418.01

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,772,015.00		1,787,404.00		1,812,986.00
c. Unassigned/Unappropriated	9790	4,503,273.72		2,705,728.72		143,560.72
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		6,275,288.72		4,493,132.72		1,956,546.72
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.62%		7.54%		3.24%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Line A4; enter projections)		5,088.91		5,038.91		4,988.91
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		59,067,139.00		59,580,131.00		60,432,851.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		59,067,139.00		59,580,131.00		60,432,851.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,772,014.17		1,787,403.93		1,812,985.53
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,772,014.17		1,787,403.93		1,812,985.53
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	60,953,749.83
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,718,596.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	322,938.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	308,235.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,328,667.00
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)				1,959,840.00
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	27,220.00
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)				55,302,533.83

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		5,156.89
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,724.01
<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.)	43,376,716.95	8,280.59
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)	43,376,716.95	8,280.59
B. Required effort (Line A.2 times 90%)	39,039,045.26	7,452.53
C. Current year expenditures (Line I.E and Line II.B)	55,302,533.83	10,724.01
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%

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

Description	2015-16 Actual	2016-17 Budget	% Diff.
SELPA Name: West San Gabriel Valley (DY)			
Date allocation plan approved by SELPA governance: Jun-23, 2016			
<b>I. TOTAL SELPA REVENUES</b>			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	45,093,218.08	45,789,324.33	1.54%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	45,093,218.08	45,789,324.33	1.54%
B. COLA Apportionment	485,015.87		-100.00%
C. Growth Apportionment or Declining ADA Adjustment	(599,863.62)	(961,939.33)	60.36%
D. Subtotal (Sum lines A.4, B, and C)	44,978,370.33	44,827,385.00	-0.34%
E. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
F. Low Incidence Apportionment	198,223.67	184,040.00	-7.16%
G. Out of Home Care Apportionment	2,187,285.00	2,187,285.00	0.00%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)	47,363,879.00	47,198,710.00	-0.35%
K. Mental Health Apportionment	6,484,932.00	6,390,108.00	-1.46%
L. Federal IDEA Local Assistance Grants - Preschool	16,148,238.00	15,813,796.00	-2.07%
M. Federal IDEA - Section 619 Preschool	342,814.00	322,824.00	-5.83%
N. Other Federal Discretionary Grants	214,877.00	289,877.00	34.90%
O. Other Adjustments	238,624.00	209,531.00	-12.19%
P. Total SELPA Revenues (Sum lines J through O)	70,793,364.00	70,224,846.00	-0.80%

Description	2015-16 Actual	2016-17 Budget	% Diff
<b>II. ALLOCATION TO SELPA MEMBERS</b>			
Alhambra Unified (DY00)	15,539,725.00	15,430,005.00	-0.71%
Arcadia Unified (DY03)	6,934,947.00	6,853,892.00	-1.17%
Duarte Unified (DY04)	3,019,717.00	3,202,241.00	6.04%
El Monte City Elementary (DY05)	6,739,311.00	6,470,394.00	-3.99%
El Monte Union High (DY06)	6,891,802.00	7,126,446.00	3.40%
Garvey Elementary (DY07)	4,172,223.00	4,156,135.00	-0.39%
Monrovia Unified (DY08)	4,319,105.00	4,246,461.00	-1.68%
Mountain View Elementary (DY09)	5,383,709.00	5,131,967.00	-4.68%
Rosemead Elementary (DY10)	1,965,009.00	1,878,470.00	-4.40%
San Marino Unified (DY12)	2,278,160.00	2,230,315.00	-2.10%
South Pasadena Unified (DY13)	3,496,333.00	3,512,713.00	0.47%
Temple City Unified (DY14)	4,137,486.00	4,241,297.00	2.51%
Valle Lindo Elementary (DY15)	947,437.00	942,933.00	-0.48%
San Gabriel Unified (DY16)	4,968,400.00	4,801,577.00	-3.36%
Los Angeles County Office of Education (DY18)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P )	70,793,364.00	70,224,846.00	-0.80%
<b>Preparer</b> Name: <u>Juanita Orta</u> Title: <u>Director, Business</u> Phone: <u>(626)943-3435</u>			

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(403.00)	0.00	(112,605.00)				
Other Sources/Uses Detail					43,558.00	308,235.00		
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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	403.00	0.00	112,605.00	0.00				
Other Sources/Uses Detail					79,924.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			835,783.00	0.00		
Other Sources/Uses Detail								
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			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	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					25,000.00	43,558.00		
Other Sources/Uses Detail								
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	0.00	0.00			203,311.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND					0.00	835,783.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	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	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	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
TOTALS	403.00	(403.00)	112,605.00	(112,605.00)	1,187,576.00	1,187,576.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(403.00)	0.00	(112,605.00)				
Other Sources/Uses Detail					43,558.00	25,000.00		
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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	403.00	0.00	112,605.00	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					25,000.00	43,558.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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								
TOTALS	403.00	(403.00)	112,605.00	(112,605.00)	68,558.00	68,558.00		

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)	5,242.54	6,583.85	N/A	Met
Second Prior Year (2014-15)				
District Regular	5,246.33	5,246.71		
Charter School				
<b>Total ADA</b>	<b>5,246.33</b>	<b>5,246.71</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2015-16)				
District Regular	5,239.32	5,237.04		
Charter School		0.00		
<b>Total ADA</b>	<b>5,239.32</b>	<b>5,237.04</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2016-17)				
District Regular	5,146.45			
Charter School	0.00			
<b>Total ADA</b>	<b>5,146.45</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)	5,317	6,369	N/A	Met
Second Prior Year (2014-15)				
District Regular	5,324	6,410		
Charter School				
Total Enrollment	5,324	6,410	N/A	Met
First Prior Year (2015-16)				
District Regular	5,382	5,303		
Charter School				
Total Enrollment	5,382	5,303	1.5%	Not Met
Budget Year (2016-17)				
District Regular	5,380			
Charter School				
Total Enrollment	5,380			

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

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

We had an unexpected declining enrollment.

- 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)	6,584	6,369	103.4%
Second Prior Year (2014-15)			
District Regular	5,234	6,410	
Charter School			
Total ADA/Enrollment	5,234	6,410	81.7%
First Prior Year (2015-16)			
District Regular	5,150	5,303	
Charter School	0		
Total ADA/Enrollment	5,150	5,303	97.1%
Historical Average Ratio:			94.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.6%

#### 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	5,089	5,380		
Charter School	0			
Total ADA/Enrollment	5,089	5,380	94.6%	Met
1st Subsequent Year (2017-18)				
District Regular	5,039	5,330		
Charter School				
Total ADA/Enrollment	5,039	5,330	94.5%	Met
2nd Subsequent Year (2018-19)				
District Regular	4,989	5,280		
Charter School				
Total ADA/Enrollment	4,989	5,280	94.5%	Met

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

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

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

Explanation:  
(required if NOT met)

#### 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)' 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' and its economic recovery target payment, plus or minus one percent.

\*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?

No

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)		48,029,892.00	48,111,830.00	48,702,428.00

	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	5,243.59	5,153.00	5,095.46	5,045.46
b. Prior Year ADA (Funded)		5,243.59	5,153.00	5,095.46
c. Difference (Step 1a minus Step 1b)		(90.59)	(57.54)	(50.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.73%	-1.12%	-0.98%

		44,038,772.00	45,917,930.00	47,419,694.00
a. Prior Year LCFF Funding				
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)		2,564,659.00	1,965,835.00	702,916.00
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		2,564,659.00	1,965,835.00	702,916.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		5.82%	4.28%	1.48%

		4.09%	3.16%	0.50%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)				

LCFF Revenue Standard (Step 3, plus/minus 1%):		3.09% to 5.09%	2.16% to 4.16%	-.50% to 1.50%
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#### 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)	10,290,700.00	10,290,700.00	10,290,700.00	10,290,700.00
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)	46,264,985.00	48,174,903.00	49,696,466.00	49,994,303.00
District's Projected Change in LCFF Revenue:		4.13%	3.16%	0.60%
LCFF Revenue Standard:		3.09% to 5.09%	2.16% to 4.16%	-.50% to 1.50%
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)	25,784,915.70	28,766,239.66	89.6%
Second Prior Year (2014-15)	28,554,947.66	32,646,540.72	87.5%
First Prior Year (2015-16)	33,591,830.00	43,633,863.83	77.0%
	Historical Average Ratio:		84.7%

	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):	81.7% to 87.7%	81.7% to 87.7%	81.7% to 87.7%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2016-17)	35,511,079.00	43,724,108.00	81.2%	Not Met
1st Subsequent Year (2017-18)	36,005,078.00	44,241,020.00	81.4%	Not Met
2nd Subsequent Year (2018-19)	36,766,853.00	45,093,740.00	81.5%	Not Met

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

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

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

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

District is proceeding with a technology initiative which raises object 4000s costs.

## 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):	4.09%	3.16%	0.50%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.91% to 14.09%	-6.84% to 13.16%	-9.50% to 10.50%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-.91% to 9.09%	-1.84% to 8.16%	-4.50% to 5.50%

### 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)	3,645,688.00		
Budget Year (2016-17)	3,251,765.00	-10.81%	Yes
1st Subsequent Year (2017-18)	3,251,765.00	0.00%	No
2nd Subsequent Year (2018-19)	3,251,765.00	0.00%	No

Explanation:  
(required if Yes)

Removed one time carryover amounts.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2015-16)	5,490,179.00		
Budget Year (2016-17)	3,370,516.00	-38.61%	Yes
1st Subsequent Year (2017-18)	2,149,895.00	-36.21%	Yes
2nd Subsequent Year (2018-19)	2,149,895.00	0.00%	No

Explanation:  
(required if Yes)

Removed one time carryover amounts.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2015-16)	5,437,918.00		
Budget Year (2016-17)	5,178,432.00	-4.77%	Yes
1st Subsequent Year (2017-18)	5,178,432.00	0.00%	No
2nd Subsequent Year (2018-19)	5,178,432.00	0.00%	No

Explanation:  
(required if Yes)

Removed one time carryover amounts from locally restricted resources.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2015-16)	6,297,769.83		
Budget Year (2016-17)	4,634,630.00	-26.41%	Yes
1st Subsequent Year (2017-18)	4,702,680.00	1.47%	No
2nd Subsequent Year (2018-19)	4,793,625.00	1.93%	No

Explanation:  
(required if Yes)

Removed one time carryover amounts.

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

First Prior Year (2015-16)	8,251,193.00		
Budget Year (2016-17)	7,607,855.00	-7.80%	Yes
1st Subsequent Year (2017-18)	7,607,855.00	0.00%	No
2nd Subsequent Year (2018-19)	7,607,855.00	0.00%	No

Explanation:  
(required if Yes)

Removed one time carryover amounts.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

**Total Federal, Other State, and Other Local Revenue (Criterion 6B)**

First Prior Year (2015-16)	14,573,785.00		
Budget Year (2016-17)	11,800,713.00	-19.03%	Not Met
1st Subsequent Year (2017-18)	10,580,092.00	-10.34%	Not Met
2nd Subsequent Year (2018-19)	10,580,092.00	0.00%	Met

**Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)**

First Prior Year (2015-16)	14,548,962.83		
Budget Year (2016-17)	12,242,485.00	-15.85%	Not Met
1st Subsequent Year (2017-18)	12,310,535.00	0.56%	Met
2nd Subsequent Year (2018-19)	12,401,480.00	0.74%	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)

Removed one time carryover amounts.

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

Removed one time carryover amounts.

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

Removed one time carryover amounts from locally restricted resources.

- 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)

Removed one time carryover amounts.

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

Removed one time carryover amounts.

## 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? No
- 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) 0.00

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	59,067,139.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited* for 2014-15 Fiscal Year	Required Minimum Contribution/ Lesser of Current Year or 2014-15 Fiscal Year
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00			
c. Net Budgeted Expenditures and Other Financing Uses	59,067,139.00			
		1,772,014.17	958,665.39	958,665.39

d. OMMA/RMA Contribution

Budgeted Contribution * to the Ongoing and Major Maintenance Account	Status
1,076,054.00	Met

\* 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)	1,300,000.00	1,496,485.00	1,828,613.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	6,717,534.46	6,977,943.54	5,993,085.72
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.05)	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	8,017,534.41	8,474,428.54	7,821,698.72
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	43,265,917.91	49,882,805.43	60,953,749.83
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)	43,265,917.91	49,882,805.43	60,953,749.83
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	18.5%	17.0%	12.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	6.2%	5.7%	4.3%

<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)	1,065,776.33	28,766,239.66	N/A	Met
Second Prior Year (2014-15)	2,310,744.19	32,646,540.72	N/A	Met
First Prior Year (2015-16)	(2,425,996.83)	43,738,787.83	5.5%	Not Met
Budget Year (2016-17) (Information only)	(1,546,410.00)	43,749,108.00		

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

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

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

Explanation:  
(required if NOT met)

## 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)	5,737,300.75	7,035,060.54	N/A	Met
Second Prior Year (2014-15)	5,632,751.59	8,445,695.36	N/A	Met
First Prior Year (2015-16)	6,938,864.36	10,327,695.55	N/A	Met
Budget Year (2016-17) (Information only)	7,901,698.72			

<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):	5,089	5,039	4,989
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): \_\_\_\_\_

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

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

### 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)	59,067,139.00	59,580,131.00	60,432,851.00
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)	59,067,139.00	59,580,131.00	60,432,851.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,772,014.17	1,787,403.93	1,812,985.53
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,772,014.17	1,787,403.93	1,812,985.53

### 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)	1,772,015.00	1,787,404.00	1,812,986.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,503,273.72	2,705,728.72	143,560.72
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	6,275,288.72	4,493,132.72	1,956,546.72
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.62%	7.54%	3.24%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,772,014.17</b>	<b>1,787,403.93</b>	<b>1,812,985.53</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?

No

- 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?

No

- 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?

No

- 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)?

No

- 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)	(7,385,727.00)			
Budget Year (2016-17)	(6,789,568.00)	(596,159.00)	-8.1%	Met
1st Subsequent Year (2017-18)	(6,789,568.00)	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	(6,971,649.00)	182,081.00	2.7%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2015-16)	43,558.00			
Budget Year (2016-17)	43,558.00	0.00	0.0%	Met
1st Subsequent Year (2017-18)	43,558.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	43,558.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2015-16)	25,000.00			
Budget Year (2016-17)	25,000.00	0.00	0.0%	Met
1st Subsequent Year (2017-18)	25,000.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	25,000.00	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. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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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**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. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

GO Bond are paid by taxpayers.

---

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

---

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

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

No

2.

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

Explanation:  
(required if Yes)

## 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)

Yes

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

No

- b. Do benefits continue past age 65?

No

- 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:

Classified and confidential employees are eligible for single party medical coverage after retirement between the ages of 55 and 65, after 10 years of service. Management, certificated, and unrepresented employees may continue to participate in the District's medical plans, but the retired employee is responsible for paying 100% of the monthly premiums for this coverage, for the employee and any covered beneficiary.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

104,640

4. OPEB Liabilities

Data must be entered.

- a. OPEB actuarial accrued liability (AAL)  
b. OPEB unfunded actuarial accrued liability (UAAL)  
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

3,892,243.00

3,892,243.00

Actuarial

Jul 01, 2015

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method  
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)  
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
d. Number of retirees receiving OPEB benefits

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
466,101.00	466,101.00	466,101.00
319,185.00	319,185.00	319,185.00
319,185.00	319,185.00	319,185.00
42	42	42

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

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

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

Yes

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

West San Gabriel Valley JPA

3. Self-Insurance Liabilities

Data must be entered.

- 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	248.0	248.0	238.0	228.0

#### 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.

Certificated teachers bargaining unit negotiations have not started as of publication date.

#### 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)?

--	--	--

#### 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")

--	--	--

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

350,000

7. Amount included for any tentative salary schedule increases

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

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

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

**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)
Yes	Yes	Yes

**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)
No	No	No
No	No	No

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

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


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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	214.0	214.0	214.0	214.0

**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.

Classified bargaining unit negotiations have begun but are not settled for 2016-17.

**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)?

**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")

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

100,000

7. Amount included for any tentative salary schedule increases

Budget Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

**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

**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

**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.):


**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	31.0	31.0	31.0	31.0

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

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

No

If Yes, complete question 2.

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

Management and Confidential agreements have not been settled for 2016-17.

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)
No	No	No

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential  
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

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

1. Are step & column adjustments included in the budget and MYPs?  
2. Cost of step and 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

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

1. Are costs of other benefits included in the budget and MYPs?  
2. Total cost of other benefits  
3. Percent change in cost of other benefits over prior year

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

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

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

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

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

Yes

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

Jun 28, 2016

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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)

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?

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?

No

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

No

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

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)

No

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

Yes

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

Comments:  
(optional)

A9: There is both a new Superintendent and a new Chief Business Official as of mid 2015.

## End of School District Budget Criteria and Standards Review