CONTINUING DISCLOSURE REPORT
FOR FISCAL YEAR ENDED JUNE 30, 2016

ANAHEIM
ELEMENTARY SCHOOL DISTRICT

1. General Obligation Bonds, Election of 2002, Series 2004
2. 2005 General Obligation Refunding Bonds
3. General Obligation Bonds, Election of 2002, Series 2007
4. General Obligations Bonds, Election of 2010, Series 2011
5. 2014 General Obligation Refunding Bonds, Series A
6. 2014 General Obligation Refunding Bonds, Taxable Series B
7. General Obligation Bonds, Election of 2010, Series 2016
8. 2016 General Obligation Refunding Bonds

March 27, 2017

Prepared by:
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2321 Rosecrans Avenue, Suite 3200
El Segundo, CA 90245

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Outstanding District Indebtedness

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.

Summary of Financial Information on Revenues, Expenditures and Fund Balances for the District's General Fund

The District's financial information is contained in the Audited Financial Statements for the fiscal year ended June 30, 2016 and Adopted Budget for fiscal year 2016-17, attached hereto as Appendix A and Appendix B, respectively.

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.

Average Daily Attendance and Enrollment of the District for the Last Completed Fiscal Year

Fiscal Year	Average Daily Attendance (1)	Enrollment
2015-16	17,966	18,711

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

Source: The District.

Assessed Valuation

Fiscal Year	Local Secured	Utility	Unsecured	Total
2016-17	22,342,951,994	312,910	978,257,162	23,321,522,066

Source: California Municipal Statistics, Inc.

Top Twenty Property Owners in the District for the Current Fiscal Year

Largest 2016-17 Local Secured Taxpayers

	Property Owner	Primary Land Use	2016-17 Assessed Valuation	% of Total (1)
1.	Walt Disney World Co.	Commercial/Theme Park	$4,196,934,108	18.78%
2.	Anna Claire Mauerhan LLC	Commercial	267,818,385	1.20
3.	HHC HA Investments II Inc.	Commercial	203,516,455	0.91
4.	Irvine Company LLC	Apartments	161,972,342	0.72
5.	Prologis California I LLC	Industrial	96,782,336	0.43
6.	Angeli LLC	Commercial	92,104,353	0.41
7.	Mary Susan Samia, Trust	Commercial	90,364,677	0.40
8.	Essex Anavia LP	Residential	86,793,167	0.39
9.	Rreef America REIT II Corp.	Industrial	78,738,874	0.35
10.	Avalon Anaheim Stadium LP	Apartments	76,448,942	0.34
11.	UDR 1818 Platinum LLC	Apartments	76,266,970	0.34
12.	Anaheim Angeles LP	Commercial	75,425,847	0.34
13.	Gateway Apartments II LLC	Apartments	75,327,926	0.34
14.	BEX Portfolio Inc.	Apartments	72,798,089	0.33
15.	36/38/4 West 66 Realty Company Inc.	Industrial	72,728,315	0.33
16.	Worldmark Club	Commercial	71,827,152	0.32
17.	GS Promenade LLC	Apartments	71,782,742	0.32
18.	GV Stadium Gateway	Commercial	71,100,000	0.32
19.	PK II Anaheim Plaza LP	Commercial	69,071,816	0.31
20.	Platinum Gateway Development Company LP	Apartments	66,691,246	0.30
			$6,074,493,742	27.19%

(1) 2016-17 Local Secured Assessed Valuation: $22,342,951,994

Secured Tax Charges and Delinquencies

2015-16 Secured Tax Charge and Delinquency

Secured Tax Charge (1)	Amt. Del. June 30	% Del. June 30
$65,586,207.77	$1,676,045.13	2.68%

(1) 1% General Fund apportionment.

Source: California Municipal Statistics

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: March 27, 2017

ANAHEIM ELEMENTARY SCHOOL DISTRICT

Appendix A – Audited Financial Statements

ANAHEIM ELEMENTARY SCHOOL DISTRICT

AUDIT REPORT

JUNE 30, 2016

San Diego
Los Angeles
San Francisco Bay Area

christy white associates
A PROFESSIONAL ACCOUNTANCY CORPORATION

ANAHEIM ELEMENTARY SCHOOL DISTRICT
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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

Governing Board
Anaheim Elementary School District
Anaheim, 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 the Anaheim Elementary School District, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Anaheim Elementary School 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.

Auditor's 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Anaheim Elementary School District, as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the 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 required supplementary information, such as management's discussion and analysis, budgetary comparison information, schedule of funding progress for OPEB benefits, schedules of proportionate share of net pension liability, and schedules of District contributions for pensions be presented to supplement the basic financial statements. Such information, although not 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 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Anaheim Elementary School District's basic financial statements. The supplementary information listed in the table of contents, including the schedule of expenditures of Federal awards, which is required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information listed in the table of contents is the responsibility of management and was derived from and relates 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 supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2016 on our consideration of Anaheim Elementary School 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 Anaheim Elementary School District's internal control over financial reporting and compliance.



San Diego, California
December 1, 2016

ANAHEIM ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

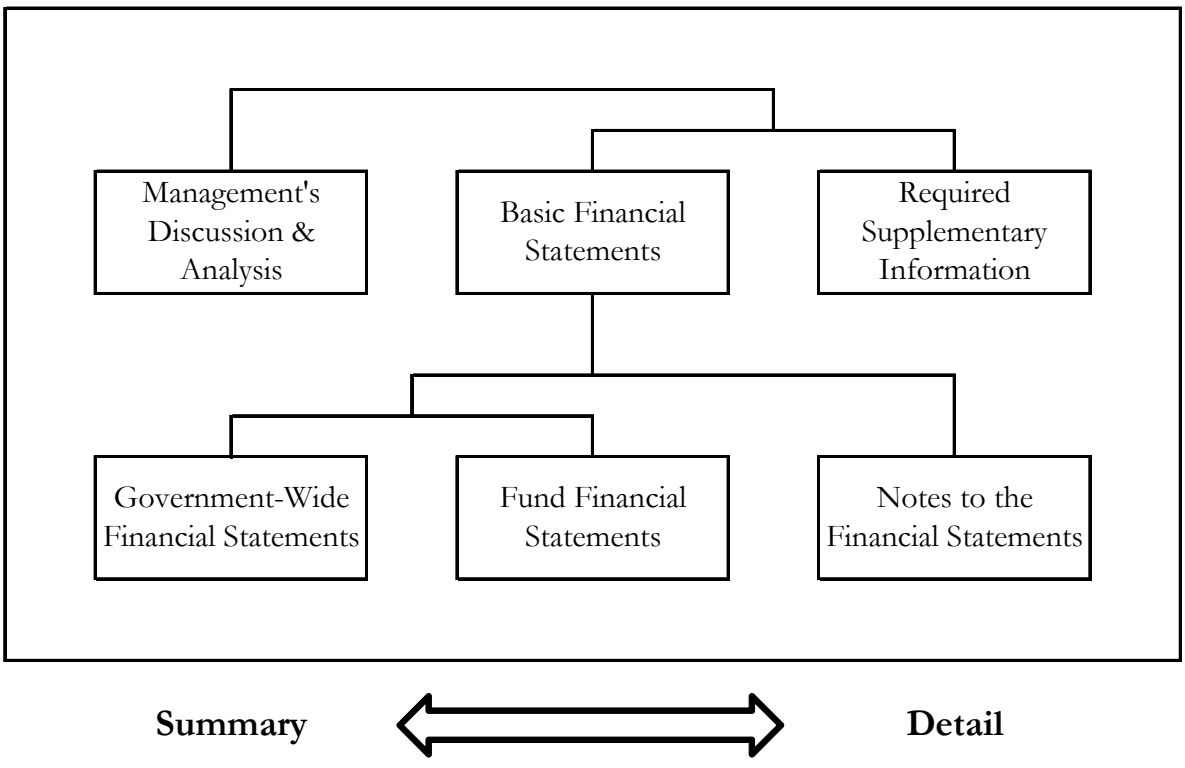
Our discussion and analysis of Anaheim Elementary School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2016. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District's net position was $22,408,906 at June 30, 2016. This was an increase of $5,713,248 from the prior year.
- Overall revenues were $241,552,045 which exceeded expenses of $235,838,797.

OVERVIEW OF FINANCIAL STATEMENTS

Components of the Financials Section



This annual report consists of three parts – Management's Discussion and Analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.

- **Fund financial statements** focus on reporting the individual parts of District operations in more detail. The fund financial statements comprise the remaining statements.

    - **Governmental Funds** 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.

    - **Proprietary Funds** report services for which the District charges customers a fee. Like the government-wide statements, they provide both long- and short-term financial information.

    - **Fiduciary Funds** report balances for which the District is a custodian or *trustee* of the funds, such as Associated Student Bodies and pension funds.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required and other supplementary information that further explain and support the financial statements.

Government-Wide Statements

The government-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 government'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 government-wide statements report the District's net position and how it has changed. Net position is one way to measure the District's financial health. Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements of the District include governmental activities. All of the District's basic services are included here, such as regular education, food service, maintenance and general administration. Local control formula funding and federal and state grants finance most of these activities.

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District's net position was $22,408,906 at June 30, 2016, as reflected in the table below. Of this amount, ($164,005,428) was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the Governing Board's ability to use that net position for day-to-day operations.

	Governmental Activities		
	2016	2015	Net Change
ASSETS			
Current and other assets	$ 86,903,867	$ 71,666,827	$ 15,237,040
Capital assets	301,801,127	303,293,076	(1,491,949)
Total Assets	388,704,994	374,959,903	13,745,091
DEFERRED OUTFLOWS OF RESOURCES	26,315,310	11,283,478	15,031,832
LIABILITIES			
Current liabilities	26,187,269	23,525,872	2,661,397
Long-term liabilities	349,817,142	310,594,694	39,222,448
Total Liabilities	376,004,411	334,120,566	41,883,845
DEFERRED INFLOWS OF RESOURCES	16,606,987	35,427,157	(18,820,170)
NET POSITION			
Net investment in capital assets	156,704,073	165,052,140	(8,348,067)
Restricted	29,710,261	24,614,270	5,095,991
Unrestricted	(164,005,428)	(172,970,752)	8,965,324
Total Net Position	$ 22,408,906	$ 16,695,658	$ 5,713,248

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)

Changes in Net Position

The results of this year's operations for the District as a whole are reported in the Statement of Activities. The table below takes the information from the Statement and rearranges them slightly, so you can see our total revenues, expenses, and special items for the year.

	Governmental Activities		
	2016	2015	Net Change
REVENUES			
Program revenues			
Charges for services	$ 1,059,367	$ 3,013,151	$ (1,953,784)
Operating grants and contributions	42,317,679	38,118,119	4,199,560
Capital grants and contributions	1,008	7,839,931	(7,838,923)
General revenues			
Property taxes	85,316,457	71,963,501	13,352,956
Unrestricted federal and state aid	108,583,186	87,942,028	20,641,158
Other	4,274,348	2,739,328	1,535,020
Total Revenues	241,552,045	211,616,058	29,935,987
EXPENSES			
Instruction	135,757,294	122,225,959	13,531,335
Instruction-related services	33,565,646	29,686,029	3,879,617
Pupil services	24,050,113	20,110,656	3,939,457
General administration	12,304,899	10,509,715	1,795,184
Plant services	16,204,032	14,800,903	1,403,129
Ancillary and community services	1,502	-	1,502
Debt service	5,949,150	6,248,648	(299,498)
Other Outgo	8,006,161	7,907,536	98,625
Total Expenses	235,838,797	211,489,446	24,349,351
Change in net position	5,713,248	126,612	5,586,636
Net Position - Beginning*	16,695,658	16,569,046	126,612
Net Position - Ending	$ 22,408,906	$ 16,695,658	$ 5,713,248

** Beginning Net Position was restated for the 2015 year only*

The cost of all our governmental activities this year was $235,838,797 (refer to the table above). The amount that our taxpayers ultimately financed for these activities through taxes was only $85,316,457 because the cost was paid by other governments and organizations who subsidized certain programs with grants and contributions.

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)

Changes in Net Position (continued)

In the table below we have presented the net cost of each of the District's functions. As discussed above, net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

	Net Cost of Services	
	2016	2015
Instruction	$ 114,727,071	$ 96,835,804
Instruction-related services	25,951,621	22,640,320
Pupil services	19,171,636	16,136,375
General administration	10,547,467	9,095,232
Plant services	16,202,823	11,712,559
Ancillary and community services	1,502	-
Debt service	5,949,150	6,248,648
Transfers to other agencies	(90,527)	(150,693)
Total Expenses	$ 192,460,743	$ 162,518,245

FINANCIAL ANALYSIS OF THE DISTRICT'S MAJOR 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 $64,212,389, which is more than last year's ending fund balance of $56,042,824. The District's General Fund had $15,292,693 more in operating revenues than expenditures for the year ended June 30, 2016. The Capital Facilities Fund had $1,806,521 more in operating revenues than expenditures for the year ended June 30, 2016. The Bond Interest & Redemption Fund had $1,704,594 more in operating revenues than expenditures for the year ended June 30, 2016

CURRENT YEAR BUDGET 2015-16

During the fiscal year, budget revisions and appropriation transfers are presented to the Board for their approval on a monthly basis to reflect changes to both revenues and expenditures that become known during the year. In addition, the Board of Education approves financial projections included with the Adopted Budget, First Interim, and Second Interim financial reports. The Unaudited Actuals reflect the District's financial projections and current budget based on State and local financial information.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of 2015-16 the District had invested $301,801,127 in capital assets, net of accumulated depreciation.

	Governmental Activities		
	2016	2015	Net Change
CAPITAL ASSETS			
Land	$ 47,070,352	$ 47,070,352	$ -
Construction in progress	891,722	9,679,805	(8,788,083)
Land improvements	10,671,208	10,671,208	-
Buildings & improvements	393,752,946	374,505,764	19,247,182
Furniture & equipment	15,655,140	15,474,521	180,619
Accumulated depreciation	(166,240,241)	(154,108,574)	(12,131,667)
Total Capital Assets	$301,801,127	$303,293,076	$ (1,491,949)

Long-Term Liabilities

At year-end, the District had $349,817,142 in long-term liabilities, an increase of 12.6% from last year – as shown in the table below. (More detailed information about the District's long-term liabilities is presented in footnotes to the financial statements.)

	Governmental Activities		
	2016	2015	Net Change
LONG-TERM LIABILITIES			
Total general obligation bonds	$167,295,069	$170,596,705	$ (3,301,636)
Early retirement incentive	1,963,443	663,747	1,299,696
Compensated absences	702,344	864,540	(162,196)
Net OPEB obligation	17,411,470	15,114,760	2,296,710
Net pension liability	167,264,819	131,994,898	35,269,921
Less: current portion of long-term debt	(4,820,003)	(8,639,956)	3,819,953
Total Long-term Liabilities	$349,817,142	$310,594,694	$ 39,222,448

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

At the time these financial statements were prepared and audited, the District was aware of several circumstances that could affect its future financial health.

Landmark legislation passed in Year 2013 reformed California school district finance by creating the Local Control Funding Formula (LCFF). The District continues to analyze the impact of the LCFF on funding for our program offerings and services. The LCFF is designed to provide a flexible funding mechanism that links student achievement to state funding levels. The LCFF provides a per pupil base grant amount, by grade span, that is augmented by supplemental funding for targeted student groups in low income brackets, those that are English language learners and foster youth. The State anticipates all school districts to reach the statewide targeted base funding levels by 2020-21 but the annual amount funded to meet the target is uncertain.

Factors related to LCFF that the District is monitoring include: (1) estimates of funding in the next budget year and beyond; (2) the Local Control and Accountability Plan (LCAP) that aims to link student accountability measurements to funding allocations; (3) ensuring the integrity of reporting student data through the California Longitudinal Pupil Achievement Data System (CALPADs); and, (4) meeting annual compliance and audit requirements.

The State's economy is expected to grow faster than the national economy with unemployment dropping. Personal income is expected to grow 3.6%; according to the UCLA Anderson Economic Forecast, April 2016. The ability of the State to fund the LCFF and other programs is largely dependent on the strength of the State's economy and while positive remains uncertain.

The District participates in state employee pensions plans, PERS and STRS, and both are underfunded. The District's proportionate share of the liability is reported in the Statement of Net Position as of June 30, 2016. The amount of the liability is material to the financial position of the District. To address the underfunding issues, the pension plans continue to raise employer rates in future years and the increased costs are significant.

Enrollment can fluctuate due to factors such as population growth, competition from private, parochial, inter-district transfers in or out, economic conditions and housing values. Losses in enrollment will cause a school district to lose operating revenues without necessarily permitting the district to make adjustments in fixed operating costs.

All of these factors were considered in preparing the District's budget for the 2016-17 fiscal year.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the District's Business Office, Anaheim Elementary School District, 1001 S. East Street, Anaheim, California 92805.

ANAHEIM ELEMENTARY SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2016

	Governmental Activities
ASSETS	
Cash and investments	$ 72,872,574
Accounts receivable	13,911,423
Internal balances	(1,423,102)
Inventory	1,542,972
Capital assets, not depreciated	47,962,074
Capital assets, net of accumulated depreciation	253,839,053
Total Assets	388,704,994
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	26,315,310
Total Deferred Outflows of Resources	26,315,310
LIABILITIES	
Accrued liabilities	21,367,266
Long-term liabilities, current portion	4,820,003
Long-term liabilities, non-current portion	349,817,142
Total Liabilities	376,004,411
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	16,338,047
Deferred amount on refunding	268,940
Total Deferred Inflows of Resources	16,606,987
NET POSITION	
Net investment in capital assets	156,704,073
Restricted:	
Capital projects	18,649,097
Debt service	6,634,872
Educational programs	4,426,292
Unrestricted	(164,005,428)
Total Net Position	$ 22,408,906

The accompanying notes are an integral part of these financial statements.

ANAHEIM ELEMENTARY SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016

Function/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Governmental Activities
GOVERNMENTAL ACTIVITIES					
Instruction	$ 135,757,294	$ 221,998	$ 20,807,217	$ 1,008	$ (114,727,071)
Instruction-related services					
Instructional supervision and administration	15,033,741	52,397	6,904,024	-	(8,077,320)
Instructional library, media, and technology	2,288,910	-	284,282	-	(2,004,628)
School site administration	16,242,995	1,611	371,711	-	(15,869,673)
Pupil services					
Home-to-school transportation	5,901,934	-	55,723	-	(5,846,211)
Food services	381,901	-	364,301	-	(17,600)
All other pupil services	17,766,278	78,879	4,379,574	-	(13,307,825)
General administration					
Centralized data processing	2,571,904	-	9,079	-	(2,562,825)
All other general administration	9,732,995	16,676	1,731,677	-	(7,984,642)
Plant services	16,204,032	-	1,209	-	(16,202,823)
Community services	1,502	-	-	-	(1,502)
Interest on long-term debt	5,949,150	-	-	-	(5,949,150)
Other Outgo	8,006,161	687,806	7,408,882	-	90,527
Total Governmental Activities	$ 235,838,797	$ 1,059,367	$ 42,317,679	$ 1,008	(192,460,743)
General revenues					
Taxes and subventions					
Property taxes, levied for general purposes					73,733,904
Property taxes, levied for debt service					10,208,534
Property taxes, levied for other specific purposes					1,374,019
Federal and state aid not restricted for specific purposes					108,583,186
Interest and investment earnings					283,492
Miscellaneous					3,990,856
Subtotal, General Revenue					198,173,991
CHANGE IN NET POSITION					5,713,248
Net Position - Beginning					16,695,658
Net Position - Ending					$ 22,408,906

The accompanying notes are an integral part of these financial statements.

ANAHEIM ELEMENTARY SCHOOL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2016

	General Fund	Capital Facilities Fund	Bond Interest & Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	$ 36,566,940	$ 15,572,851	$ 9,091,206	$ 7,126,668	$ 68,357,665
Accounts receivable	13,094,837	462,000	-	128,568	13,685,405
Due from other funds	241,666	-	-	346,688	588,354
Stores inventory	119,870	-	-	-	119,870
Total Assets	$ 50,023,313	$ 16,034,851	$ 9,091,206	$ 7,601,924	$ 82,751,294
LIABILITIES					
Accrued liabilities	$ 15,270,945	$ 286,510	$ -	$ 969,994	$ 16,527,449
Due to other funds	1,540,780	-	-	470,676	2,011,456
Total Liabilities	16,811,725	286,510	-	1,440,670	18,538,905
FUND BALANCES					
Nonspendable	224,870	-	-	-	224,870
Restricted	4,401,890	15,748,341	9,091,206	4,834,896	34,076,333
Committed	-	-	-	1,326,358	1,326,358
Assigned	427,853	-	-	-	427,853
Unassigned	28,156,975	-	-	-	28,156,975
Total Fund Balances	33,211,588	15,748,341	9,091,206	6,161,254	64,212,389
Total Liabilities and Fund Balances	$ 50,023,313	$ 16,034,851	$ 9,091,206	$ 7,601,924	$ 82,751,294

The accompanying notes are an integral part of these financial statements.

ANAHEIM ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2016

Total Fund Balance - Governmental Funds		$ 64,212,389
Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:		
Capital assets:		
In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:		
Capital assets	$ 468,041,368	
Accumulated depreciation	(166,240,241)	301,801,127
Deferred amount on refunding:		
In governmental funds, the net effect of refunding bonds is recognized when debt is issued, whereas this amount is deferred and amortized in the government-wide financial statements:		(268,940)
Unmatured interest on long-term debt:		
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:		(2,456,334)
Long-term liabilities:		
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:		
Total general obligation bonds	$ 167,295,069	
Early retirement incentive	1,963,443	
Compensated absences	702,344	
Net pension liability	167,264,819	(337,225,675)

(Continued on the next page)

The accompanying notes are an integral part of these financial statements.

Deferred outflows and inflows of resources relating to pensions:			
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.			
Deferred outflows of resources related to pensions	$	26,315,310	
Deferred inflows of resources related to pensions		(16,338,047)	9,977,263
Internal service funds:			
Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is:			(13,630,924)
Total Net Position - Governmental Activities			$ 22,408,906

The accompanying notes are an integral part of these financial statements.

ANAHEIM ELEMENTARY SCHOOL DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2016

	General Fund	Capital Facilities Fund	Bond Interest & Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES					
LCFF sources	$ 168,708,860	$ -	$ -	$ -	$ 168,708,860
Federal sources	14,002,460	-	-	340,217	14,342,677
Other state sources	37,739,972	-	47,080	4,248,474	42,035,526
Other local sources	2,868,890	2,985,786	10,188,726	780,959	16,824,361
Total Revenues	223,320,182	2,985,786	10,235,806	5,369,650	241,911,424
EXPENDITURES					
Current					
Instruction	120,577,033	-	-	3,550,412	124,127,445
Instruction-related services					
Instructional supervision and administration	13,267,578	-	-	650,904	13,918,482
Instructional library, media, and technology	2,092,763	-	-	39,985	2,132,748
School site administration	14,918,826	-	-	-	14,918,826
Pupil services					
Home-to-school transportation	5,540,086	-	-	-	5,540,086
Food services	-	-	-	376,759	376,759
All other pupil services	16,516,040	-	-	48,133	16,564,173
General administration					
Centralized data processing	2,405,859	-	-	-	2,405,859
All other general administration	9,063,128	-	-	265,928	9,329,056
Plant services	14,996,022	-	-	229,016	15,225,038
Facilities acquisition and maintenance	73,165	975,478	-	10,842,756	11,891,399
Community services	1,363	-	-	-	1,363
Transfers to other agencies	8,575,626	203,787	-	-	8,779,413
Debt service					
Principal	-	-	4,045,207	-	4,045,207
Interest and other	-	-	4,486,005	-	4,486,005
Total Expenditures	208,027,489	1,179,265	8,531,212	16,003,893	233,741,859
Excess (Deficiency) of Revenues Over Expenditures	15,292,693	1,806,521	1,704,594	(10,634,243)	8,169,565
Other Financing Sources (Uses)					
Transfers in	-	-	-	345,482	345,482
Transfers out	(345,482)	-	-	-	(345,482)
Net Financing Sources (Uses)	(345,482)	-	-	345,482	-
NET CHANGE IN FUND BALANCE	14,947,211	1,806,521	1,704,594	(10,288,761)	8,169,565
Fund Balance - Beginning	18,264,377	13,941,820	7,386,612	16,450,015	56,042,824
Fund Balance - Ending	$ 33,211,588	$ 15,748,341	$ 9,091,206	$ 6,161,254	$ 64,212,389

The accompanying notes are an integral part of these financial statements.

ANAHEIM ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016

Net Change in Fund Balances - Governmental Funds		$ 8,169,565
Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:		
Capital outlay:		
In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are 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:	$ 11,731,094	
Depreciation expense:	(13,240,072)	(1,508,978)
Debt service:		
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 reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:		5,340,000
Deferred amounts on refunding:		
In governmental funds, deferred amounts on refunding are recognized in the period they are incurred. In the government-wide statements, the deferred amounts on refunding are amortized over the life of the debt. The net effect of the deferred amounts on refunding during the period was:		38,420
Gain or loss from the disposal of capital assets:		
In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is:		17,029
Unmatured interest on long-term debt:		
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 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:		15,258

(Continued on the next page)

The accompanying notes are an integral part of these financial statements.

Accreted interest on long-term debt:	
In governmental funds, accreted interest on capital appreciation bonds is not recorded as an expenditure from current sources. In the government-wide statement of activities, however, this is recorded as interest expense for the period.	(2,773,196)
Compensated absences:	
In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was:	162,196
Pensions:	
In governmental funds, pension costs are recognized when employer contributions are made, in the government-wide statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and employer contributions was:	(1,456,339)
Other liabilities not normally liquidated with current financial resources:	
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. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were:	(1,299,696)
Amortization of debt issuance premium or discount:	
In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized over the life of the debt. Amortization of premium or discount for the period is:	734,832
Internal Service Funds:	
Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was:	(1,725,843)
Change in Net Position of Governmental Activities	$ 5,713,248

The accompanying notes are an integral part of these financial statements.

ANAHEIM ELEMENTARY SCHOOL DISTRICT
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2016

	Governmental Activities
	Internal Service Fund
ASSETS	
Current assets	
Cash and investments	$ 4,514,909
Accounts receivable	226,018
Due from other funds	1,423,102
Total Assets	6,164,029
LIABILITIES	
Current liabilities	
Accrued liabilities	2,383,483
Non-current liabilities	17,411,470
Total Liabilities	19,794,953
NET POSITION	
Unrestricted	(13,630,924)
Total Net Position	$ (13,630,924)

The accompanying notes are an integral part of these financial statements.

ANAHEIM ELEMENTARY SCHOOL DISTRICT
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2016

	Governmental Activities
	Internal Service Fund
OPERATING REVENUE	
Charges for services	$ 21,598,767
Total operating revenues	21,598,767
OPERATING EXPENSE	
Salaries and benefits	23,345,325
Professional services	2,286
Total operating expenses	23,347,611
Operating income/(loss)	(1,748,844)
NON-OPERATING REVENUES/(EXPENSES)	
Interest income	23,001
Total non-operating revenues/(expenses)	23,001
CHANGE IN NET POSITION	(1,725,843)
Net Position - Beginning	(11,905,081)
Net Position - Ending	$ (13,630,924)

The accompanying notes are an integral part of these financial statements.

ANAHEIM ELEMENTARY SCHOOL DISTRICT
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2016

	Governmental Activities
	Internal Service Fund
Cash flows from operating activities	
Cash received (paid) from assessments made to (from) other funds	$ 20,881,450
Cash payments for payroll, insurance, and operating costs	(18,987,549)
Net cash provided by (used for) operating activities	1,893,901
Cash flows from investing activities	
Interest received	23,001
Net cash provided by (used for) investing activities	23,001
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,916,902
CASH AND CASH EQUIVALENTS	
Beginning of year	2,598,007
End of year	$ 4,514,909
Reconciliation of operating income (loss) to cash provided by (used for) operating activities	
Operating income (loss)	$ (1,748,844)
Changes in assets and liabilities:	
(Increase) decrease in accounts receivable	(48,079)
(Increase) decrease in due from other funds	(669,238)
Increase (decrease) in accounts payable	2,091,954
Increase (decrease) in due to other funds	(28,602)
Increase (decrease) in non-current liabilities	2,296,710
Net cash provided by (used for) operating activities	$ 1,893,901

The accompanying notes are an integral part of these financial statements.

ANAHEIM ELEMENTARY SCHOOL DISTRICT
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2016

	Agency Funds	
	Student Body Fund	
ASSETS		
Cash and investments	$	212,401
Total Assets	$	212,401
LIABILITIES		
Due to student groups	$	212,401
Total Liabilities	$	212,401

The accompanying notes are an integral part of these financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Anaheim Elementary School District (the "District") accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual.* The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

The District operates under a locally elected Board form of government and provides educational services to grades K-6 as mandated by the state. 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 the District, this includes general operations and student-related activities.

B. Component Units

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 no such component units.

C. Basis of Presentation

Government-Wide 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 revenue, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenue 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. Indirect expense allocations that have been made in the funds have been reserved for the statement of activities. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting of operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Fund Financial Statements. The fund financial statements provide information about the District's funds, including its proprietary and fiduciary funds. Separate statements for each fund category – governmental, proprietary 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 non-major funds.

Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service and child development programs, construction and maintenance of school facilities, and repayment of long-term debt.

Proprietary funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the District, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting.

Fiduciary funds are used to account for assets held by the District in a trustee or agency capacity for others that cannot be used to support the District's own programs.

Major Governmental Funds

General Fund: The General Fund is the main operating fund of the District. It is used to account for all activities except those that are required to be accounted for in another fund. In keeping with the minimum number of funds principle, all of the District's activities are reported in the General Fund unless there is a compelling reason to account for an activity in another fund. A District may have only one General Fund.

Capital Facilities Fund: This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code Sections* 17620–17626). The authority for these levies may be county/city ordinances (*Government Code Sections* 65970–65981) or private agreements between the District and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code Section* 66006).

Bond Interest and Redemption Fund: This fund is used for the repayment of bonds issued for the District (*Education Code Sections* 15125–15262). The board of supervisors of the county issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the Building Fund of the District. Any premiums or accrued interest received from the sale of the bonds must be deposited in the Bond Interest and Redemption Fund of the District. The county auditor maintains control over the District's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Non-Major Governmental Funds

Special Revenue Funds: Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The District maintains the following special revenue funds:

Child Development Fund: This fund is used to account separately for federal, state, and local revenues to operate child development programs. All moneys received by the District for, or from the operation of, child development services covered under the Child Care and Development Services Act (*Education Code Section* 8200 *et seq*.) shall be deposited into this fund. The moneys may be used only for expenditures for the operation of child development programs. The costs incurred in the maintenance and operation of child development services shall be paid from this fund, with accounting to reflect specific funding sources (*Education Code Section* 8328).

Deferred Maintenance Fund: This fund is used to account separately for state apportionments and the District's contributions for deferred maintenance purposes (*Education Code Sections* 17582–17587). In addition, whenever the state funds provided pursuant to *Education Code Sections* 17584 and 17585 (apportionments from the State Allocation Board) are insufficient to fully match the local funds deposited in this fund, the governing board of a school district may transfer the excess local funds deposited in this fund to any other expenditure classifications in other funds of the District (*Education Code Sections* 17582 and 17583).

Capital Project Funds: Capital project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Building Fund: This fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code Section* 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code Section* 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code Section* 41003).

County School Facilities Fund: This fund is established pursuant to *Education Code Section* 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code Section* 17070 et seq.).

Special Reserve Fund for Capital Outlay Projects: This fund exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (*Education Code Section* 42840).

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Proprietary Funds

Internal Service Funds: Internal service funds are created principally to render services to other organizational units of the District on a cost-reimbursement basis. These funds are designed to be self-supporting with the intent of full recovery of costs, including some measure of the cost of capital assets, through user fees and charges.

Self-Insurance Fund: Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of the District. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (*Education Code Section* 17566).

Fiduciary Funds

Trust and Agency Funds: Trust and agency funds are used to account for assets held in a trustee or agent capacity for others that cannot be used to support the District's own programs. The key distinction between trust and agency funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held.

Student Body Fund: The Student Body Fund is an agency fund and, therefore, consists only of accounts such as cash and balancing liability accounts, such as due to student groups. The student body itself maintains its own general fund, which accounts for the transactions of that entity in raising and expending money to promote the general welfare, morale, and educational experiences of the student body (*Education Code Sections* 48930–48938).

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting – Measurement Focus

Government-Wide, Proprietary, and Fiduciary Financial Statements
The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide, proprietary, and fiduciary fund financial statements are reported using 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.

Net Position equals assets and deferred outflows of resources minus liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. The net position should be reported as restricted when constraints placed on its use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities results from special revenue funds and the restrictions on their use.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the internal service fund are charges to other funds for self-insurance costs. Operating expenses for internal service funds include the costs of insurance premiums and claims related to self-insurance.

Governmental Funds
Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Governmental funds use the modified accrual basis of accounting.

Revenues – Exchange and Non-Exchange Transactions
Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under 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 the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Generally, "available" means collectible within the current period or within 60 days after year-end. However, to achieve comparability of reporting among California school districts and so as not to distort normal revenue patterns, with specific respect to reimbursements grants and corrections to State-aid apportionments, the California Department of Education has defined available for school districts as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from the grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting – Measurement Focus (continued)

Revenues – Exchange and Non-Exchange Transactions (continued)
Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

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 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.

Expenses/Expenditures
On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. 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.

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position

Cash and Cash Equivalents
The District's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows.

Inventories
Inventories are recorded using the purchases method in that the cost is recorded as expenditure at the time the individual inventory items are requisitioned. Inventories are valued at historical cost and consist of expendable supplies held for consumption.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Capital Assets

The accounting and reporting treatment applied to the capital assets associated with a fund is determined by its measurement focus. Capital assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statements.

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their acquisition value as of the date received. The District maintains a capitalization threshold of $5,000. The District does not own any infrastructure as defined in GASB Statement No. 34. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. All reported capital assets, except for land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following estimated useful lives:

Asset Class	Estimated Useful Life
Buildings and Improvements	25-50 years
Furniture and Equipment	15-20 years
Vehicles	8 years

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "Due from other funds/Due to other funds." These amounts are eliminated in the governmental activities columns of the statement of net position.

Compensated Absences

Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide financial statements. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resource. These amounts are recorded in the fund from which the employees who have accumulated leave are paid.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken because such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide and proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

Premiums and Discounts

In the government-wide and proprietary fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method.

Deferred Outflows/Deferred Inflows of Resources

In addition to assets, the District 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.

In addition to liabilities, the District 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 so will not be recognized as an inflow of resources (revenue) until that time.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans (the Plans) of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. 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.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable - The nonspendable fund balance classification reflects amounts that are not in spendable form. Examples include inventory, prepaid items, the long-term portion of loans receivable, and nonfinancial assets held for resale. This classification also reflects amounts that are in spendable form but that are legally or contractually required to remain intact, such as the principal of a permanent endowment.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Fund Balance (continued)

Restricted - The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

Committed - The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Governing Board. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. In contrast to restricted fund balance, committed fund balance may be redirected by the government to other purposes as long as the original constraints are removed or modified in the same manner in which they were imposed, that is, by the same formal action of the Governing Board.

Assigned - The assigned fund balance classification reflects amounts that the government *intends* to be used for specific purposes. Assignments may be established either by the Governing Board or by a designee of the governing body, and are subject to neither the restricted nor committed levels of constraint. In contrast to the constraints giving rise to committed fund balance, constraints giving rise to assigned fund balance are not required to be imposed, modified, or removed by formal action of the Governing Board. The action does not require the same level of formality and may be delegated to another body or official. Additionally, the assignment need not be made before the end of the reporting period, but rather may be made any time prior to the issuance of the financial statements.

Unassigned - In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements. Interfund transfers are eliminated in the governmental activities columns of the statement of activities.

G. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

H. 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 purposes of the budget, on-behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

I. Property Tax

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County Auditor-Controller bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. New Accounting Pronouncements

GASB Statement No. 72 – In February 2015, GASB issued Statement No. 72, *Fair Value Measurement and Application.* This standard addresses accounting and financial reporting issues related to fair value measurements. The Statement is effective for periods beginning after June 15, 2015. The District has implemented GASB Statement No. 72 for the year ended June 30, 2016.

GASB Statement No. 73 – In June 2015, GASB issued Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68.* This standard establishes requirements for defined benefit pensions that are not within the scope of GASB Statement 68 and amends certain provisions of GASB Statements 67 and 68. A portion of this Statement is effective for periods beginning after June 15, 2015. The District has implemented GASB Statement No. 73 for the year ended June 30, 2016.

GASB Statement No. 75 – In June 2015, GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.* This standard's primary objective is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions. The Statement is effective for periods beginning after June 15, 2017. The District has not yet determined the impact on the financial statements.

GASB Statement No. 80 – In January 2016, GASB issued Statement No. 80, *Blending Requirements for Certain Component Units – an Amendment of GASB Statement No. 14.* This standard's primary objective is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. The Statement is effective for periods beginning after June 15, 2016. The District has not yet determined the impact on the financial statements.

NOTE 2 – CASH AND INVESTMENTS

A. Summary of Cash and Investments

	Governmental Funds	Internal Service Funds	Total Governmental Activities	Fiduciary Funds
Investment in county treasury	$ 68,221,463	$ 4,514,909	$ 72,736,372	$ -
Cash on hand and in banks	61,202	-	61,202	212,401
Cash in revolving fund	75,000	-	75,000	-
Total cash and investments	$ 68,357,665	$ 4,514,909	$ 72,872,574	$ 212,401

B. Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the state; U.S. Treasury instruments; registered state warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; collateralized mortgage obligations; and the County Investment Pool.

Investment in County Treasury – The District maintains substantially all of its cash in the County Treasury in accordance with *Education Code Section* 41001. The Orange County Treasurer's pooled investments are managed by the County Treasurer who reports on a monthly basis to the board of supervisors. In addition, the function of the County Treasury Oversight Committee is to review and monitor the County's investment policy. The committee membership includes the Treasurer and Tax Collector, the Auditor-Controller, Chief Administrative Officer, Superintendent of Schools Representative, and a public member. The fair value of the District's investment in the pool is based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

NOTE 2 – CASH AND INVESTMENTS (continued)

C. General Authorizations

Except for investments by trustees of debt proceeds, the authority to invest District funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies the investment types permitted by California Government Code.

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U. S. Treasury Obligations	5 years	None	None
U. S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains a pooled investment with the County Treasury with a fair value of approximately $72,915,540 and an amortized book value of $72,736,372. The average weighted maturity for this pool is 339 days.

E. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments in the County Treasury are not required to be rated. As of June 30, 2016, the pooled investments in the County Treasury were rated AA-.

NOTE 2 – CASH AND INVESTMENTS (continued)

F. Custodial Credit Risk – Deposits

This 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. However, 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. 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, the District's bank balance was not exposed to custodial credit risk.

G. Fair Value

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Orange County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at $1.00 net asset value per share.

The District's fair value measurements at June 30, 2016 were as follows:

	Uncategorized	
Investment in county treasury	$	72,915,540
Total fair market value of investments	$	72,915,540

NOTE 3 – ACCOUNTS RECEIVABLE

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

	General Fund	Capital Facilities Fund	Non-Major Governmental Funds	Internal Service Funds	Total Governmental Activities
Federal Government					
Categorical aid	$ 2,562,521	$ -	$ 75,436	$ -	$ 2,637,957
State Government					
Apportionment	579,608	-	-	-	579,608
Categorical aid	7,035,838	-	48,369	-	7,084,207
Lottery	2,133,154	-	-	-	2,133,154
Local Government					
Other local sources	783,716	462,000	4,763	226,018	1,476,497
Total	$ 13,094,837	$ 462,000	$ 128,568	$ 226,018	$ 13,911,423

NOTE 4 – CAPITAL ASSETS

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

	Balance July 01, 2015	Additions	Deletions	Balance June 30, 2016
Governmental Activities				
Capital assets not being depreciated				
Land	$ 47,070,352	$ -	$ -	$ 47,070,352
Construction in progress	9,679,805	10,462,218	19,250,301	891,722
Total Capital Assets not Being Depreciated	56,750,157	10,462,218	19,250,301	47,962,074
Capital assets being depreciated				
Land improvements	10,671,208	-	-	10,671,208
Buildings & improvements	374,505,764	19,247,182	-	393,752,946
Furniture & equipment	15,474,521	1,271,995	1,091,376	15,655,140
Total Capital Assets Being Depreciated	400,651,493	20,519,177	1,091,376	420,079,294
Less Accumulated Depreciation				
Land improvements	6,496,232	355,793	-	6,852,025
Buildings & improvements	134,860,955	12,301,197	-	147,162,152
Furniture & equipment	12,751,387	583,082	1,108,405	12,226,064
Total Accumulated Depreciation	154,108,574	13,240,072	1,108,405	166,240,241
Governmental Activities				
Capital Assets, net	$ 303,293,076	$17,741,323	$19,233,272	$ 301,801,127

NOTE 4 – CAPITAL ASSETS (continued)

Depreciation expense was charged as a direct expense to governmental functions as follows:

Governmental Activities	
Instruction	$ 8,449,420
Instructional supervision and administration	918,872
Instructional library, media, and technology	133,251
School site administration	1,105,346
Home-to-school transportation	308,893
Food services	4,383
All other pupil services	985,911
Centralized data processing	140,278
All other general administration	493,540
Plant services	700,055
Community services	123
	$ 13,240,072

NOTE 5 – INTERFUND TRANSACTIONS

A. Interfund Receivables/Payables (Due From/Due To)

Individual interfund receivable and payable balances at June 30, 2016 were as follows:

	Due From Other Funds			
Due To Other Funds	General Fund	Non-Major Governmental Funds	Internal Service Fund	Total
General Fund	$ -	$ 345,482	$ 1,195,298	$ 1,540,780
Non-Major Governmental Funds	241,666	1,206	227,804	470,676
Total Due From Other Funds	$ 241,666	$ 346,688	$ 1,423,102	$ 2,011,456

The General Fund owed the Non-Major Child Development Fund for contributions from unrestricted revenues to CSPP.	$ 345,482
The General Fund owed the Internal Service Fund for OPEB and health and welfare contributions.	1,195,298
The Non-Major Child Development Fund owed the General Fund for interest revenues, indirect and payroll costs.	46,092
The Non-Major Child Development Fund owed the Internal Service Fund for expenditures for health and welfare contributions.	227,804
The Non-Major Building Fund owed the General Fund for expenditures for routine restricted maintenance.	195,574
The Non-Major Building Fund owed the Special Reserve Fund for Capital Outlay Projects Fund for expenditures for Ward's invoice for refrigerator and microwave purchases.	1,206
Total	$ 2,011,456

B. Operating Transfers

Interfund transfers for the year ended June 30, 2016 consisted of the General Fund transferring $345,482 to the Non-Major Child Development Fund for contribution from unrestricted revenue California School Preschool Program to cover costs.

NOTE 6 – ACCRUED LIABILITIES

Accrued liabilities at June 30, 2016 consisted of the following:

	General Fund	Capital Facilities Fund	Non-Major Governmental Funds	Internal Service Funds	District-Wide	Total Governmental Activities
Payroll	$ 6,716,290	$ 273,670	$ 324,057	$ -	$ -	$ 7,314,017
Construction	-	-	570,138	-	-	570,138
Vendors payable	8,554,287	12,840	75,799	2,383,483	-	11,026,409
Unmatured interest	-	-	-	-	2,456,334	2,456,334
Other liabilities	368	-	-	-	-	368
Total	$ 15,270,945	$ 286,510	$ 969,994	$ 2,383,483	$ 2,456,334	$ 21,367,266

NOTE 7 – BRIDGE FINANCING

During the 2015-16 fiscal year, the District participated in the Orange County Department of Education's Bridge Financing program to supplement cash flows. By December 30, 2015 the District had paid off $10,000,000.

NOTE 8 – LONG-TERM DEBT

A schedule of changes in long-term debt for the year ended June 30, 2016 consisted of the following:

	Balance July 01, 2015	Additions	Deductions	Balance June 30, 2016	Balance Due In One Year
Governmental Activities					
General obligation bonds	$ 167,512,941	$ 2,773,196	$ 5,340,000	$ 164,946,137	$ 3,559,734
Unamortized premium	3,209,099	-	767,506	2,441,593	767,505
Unamortized discount	(125,335)	-	(32,674)	(92,661)	(32,674)
Total general obligation bonds	170,596,705	2,773,196	6,074,832	167,295,069	4,294,565
Early retirement incentive	663,747	1,520,945	221,249	1,963,443	525,438
Compensated absences	864,540	-	162,196	702,344	-
Net OPEB obligation	15,114,760	2,296,710	-	17,411,470	-
Net pension liability	131,994,898	35,269,921	-	167,264,819	-
Total	$ 319,234,650	$ 41,860,772	$ 6,458,277	$ 354,637,145	$ 4,820,003

- Payments for general obligation bonds are made in the Bond Interest and Redemption Fund.
- Payments for the early retirement incentive are made in the General Fund.
- Payments for compensated absences are typically liquidated in the General Fund and the Non-Major Governmental Funds.

A. General Obligation Bonds

The outstanding general obligation bonded debt of the District as of June 30, 2016 is as follows:

Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 01, 2015	Additions	Deductions	Bonds Outstanding June 30, 2016
Election 2002, Series 2004	June 1, 2004	August 1, 2017	4.00 - 5.22%	$ 33,653,461	$ 857,823	$ 45,363	$ -	$ 903,186
2005 Refunding	June 23, 2005	August 1, 2023	3.00 - 5.00%	63,452,339	3,813,670	36,330	3,850,000	-
Election 2002, Series 2007	January 23, 2007	August 1, 2031	3.75 - 5.35%	44,881,416	56,719,728	2,457,924	805,000	58,372,652
Election 2010, Series 2011	March 30, 2011	August 1, 2040	3.00 - 6.25%	29,998,482	24,830,000	-	-	24,830,000
Election 2010, Series 2011A	November 9, 2011	November 1, 2016	4.01%	4,997,334	5,766,720	233,579	-	6,000,299
Election 2010, Series 2011B	November 9, 2011	November 1, 2016	3.13%	25,000,000	25,000,000	-	-	25,000,000
2014 Refunding, Series A	March 6, 2014	August 1, 2023	4.00 - 5.00%	5,375,000	5,375,000	-	-	5,375,000
2014 Refunding, Series B	March 6, 2014	August 1, 2023	0.496 - 3.825%	45,710,000	45,150,000	-	685,000	44,465,000
					$ 167,512,941	$ 2,773,196	$ 5,340,000	$ 164,946,137

Election 2002

In an election held on March 5, 2002, the voters authorized the District to issue and sale $111,000,000 of principal amount of general obligation bonds. These bonds were issued for the purpose of financing the renovation, construction, acquisition and improvement of local school facilities and land, including replacing outdated wiring, lighting, plumbing and sewer systems, and building permanent classrooms and new schools. There were three issuances under this election.

NOTE 8 – LONG-TERM DEBT (continued)

A. General Obligation Bonds (continued)

Election 2002 (continued)

- Series 2004, which was issued on June 1, 2004 for $33,653,461 with interest rates ranging from 4.000% to 5.220%. The original issuance consisted of $32,295,000 of current interest serial bonds, $16,770,000 of current interest term bonds, and $1,358,461 of capital appreciation serial bonds. Interest on the current interest bonds is payable each February 1 and August 1 to maturity, commencing February 1, 2005. Principal of the current interest bonds is payable on August 1 in each of the years as per the repayment schedule, commencing August 1, 2005. The capital appreciation bonds will not bear current interest, but will increase in value by the accumulation of earned interest from their denominational amounts on the date of delivery to their respective maturity values at maturity. In 2005, the District issued the 2005 General Obligation Refunding Bonds to advance refund a portion of the outstanding principal balance. The principal balance outstanding at June 30, 2016 amounted to $903,186.

- Series 2007, which was issued on January 23, 2007 for $44,881,416 with interest rates ranging from 3.750% to 5.350%. The original issuance consisted of $9,710,000 of current interest serial bonds and $35,171,416 of capital appreciation serial bonds. Interest on the current interest bonds is payable each February 1 and August 1 to maturity, commencing February 1, 2008. Principal of the current interest bonds is payable on August 1 in each of the years as per the repayment schedule, commencing August 1, 2008. The capital appreciation bonds will not bear current interest, but will increase in value by the accumulation of earned interest from their denominational amounts on the date of delivery to their respective maturity values at maturity. The principal balance outstanding at June 30, 2016 amounted to $58,372,652.

2005 General Obligation Refunding Bonds

- On June 23, 2005, the District issued $63,452,339 of general obligation refunding bonds. The bonds were issued to advance refund all or a portion of the outstanding principal amount of the District's General Obligation Bonds, Election of 2002, Series 2002 and the District's General Obligation Bonds, Election of 2002, Series 2004. The original issuance had interest rates ranging from 3.000% to 3.850% and consisted of $59,300,000 of current interest serial bonds and $4,152,339 of capital appreciation serial bonds. Interest on the current interest bonds accrues from the date of issuance and is payable semi-annually on February 1 and August 1 of each year, commencing August 1, 2005. Principal of the current interest bonds is payable on August 1 in each of the years as per the repayment schedule, commencing August 1, 2005. The capital appreciation bonds accrete interest from the date of issuance, compounded semi-annually on February 1 and August 1 of each year, commencing, August 1, 2005. In 2014, the District issued the 2014 General Obligation Refunding Bonds, Series A and Series B to advance refund a portion of the outstanding principal balance. The principal balance outstanding was paid off prior to June 30, 2016.

NOTE 8 – LONG-TERM DEBT (continued)

A. General Obligation Bonds (continued)

Election 2010

In an election held on November 2, 2010, the voters authorized the District to issue and sale $169,300,000 of principal amount of general obligation bonds. These bonds were issued for the purpose of financing specific school facility construction, repair and improvement projects. There were three issuances under this election:

- Series 2011, which was issued on March 30, 2011 for $29,998,482 with interest rates ranging from 3.000% to 6.250%. The original issuance consisted of $5,030,000 of current interest serial bonds, $24,090,000 of current interest term bonds, and $878,482 of capital appreciation serial bonds. Interest on the current interest bonds is payable each February 1 and August 1 to maturity, commencing August 1, 2011. Principal of the current interest bonds is payable on August 1 in each of the years as per the repayment schedule, commencing August 1, 2012. The capital appreciation bonds will not pay interest on a current, periodic basis but will accrete in value to their maturity value payable only at maturity on August 1 in each of the years and in the amounts set forth on the payment schedule. Interest on the capital appreciation bonds will be compounded on each February 1 and August 1 to maturity, commencing August 1, 2011. The principal balance outstanding at June 30, 2016 amounted to $24,830,000.

- Series 2011A bond anticipation notes, which was issued on November 9, 2011 for $4,997,334 with an interest rate of 4.010%. The original issuance consisted entirely of capital appreciation serial notes. The notes will not pay interest on a current, periodic basis but will accrete in value to their maturity value payable only at maturity. Interest on the notes will be compounded semiannually on each May 1 and November 1, from and including May 1, 2012. The principal balance outstanding at June 30, 2016 amounted to $6,000,299.

- Series 2011B bond anticipation notes, which was issued on November 9, 2011 for $25,000,000 with an interest rate of 3.128%. The original issuance consisted entirely of current interest serial notes. Interest on the notes is payable on each May 1 and November 1 to maturity, commencing on May 1, 2012. Principal of the notes is payable November 1, 2016. The principal balance outstanding at June 30, 2016 amounted to $25,000,000.

NOTE 8 – LONG-TERM DEBT (continued)

A. General Obligation Bonds (continued)

2014 General Obligation Refunding Bonds

- On March 6, 2014, the District issued $5,375,000 of Series A general obligation refunding bonds and $45,710,000 of Taxable Series B general obligation refunding bonds. The bonds were issued to advance refund a portion of the outstanding principal amount of the District's 2005 General Obligation Refunding Bonds. The net proceeds were used to purchase U.S. government securities which were deposited in an irrevocable trust to provide for all future debt service of the 2005 Refunding Bonds. As a result, that portion of the 2005 Refunding Bonds is considered defeased, and the District has removed the liability from their financial statements. The principal balance outstanding was paid off prior to June 30, 2016

  The Series A refunding bonds had interest rates ranging from 4.000% to 5.000% and consisted of $5,375,000 of current interest serial bonds. The Taxable Series B refunding bonds had interest rates ranging from 0.496% to 3.825% and consisted of $45,710,000 of current interest serial bonds. Interest on the bonds accrues from the date of issuance and is payable semi-annually on February 1 and August 1 of each year, commencing August 1, 2014. Principal of the bonds is payable on August 1 in each of the years as per the repayment schedule, commencing August 1, 2014. The principal balance outstanding at June 30, 2016 of the Series A bonds amounted to $5,375,000. The principal balance outstanding at June 30, 2016 of the Series B bonds amounted to $44,465,000.

The bonds mature through 2041 as follows:

Year Ended June 30,	Principal	Interest	Total
2017	$ 35,597,334	$ 4,610,937	$ 40,208,271
2018	5,005,000	3,050,000	8,055,000
2019	6,825,169	3,395,056	10,220,225
2020	6,785,000	2,761,185	9,546,185
2021	7,275,000	2,552,951	9,827,951
2022 - 2026	33,485,814	21,639,778	55,125,592
2027 - 2031	24,401,661	43,220,395	67,622,056
2032 - 2036	10,793,941	14,979,653	25,773,594
2037 - 2041	14,220,000	2,435,000	16,655,000
Accretion	20,557,218	(20,557,218)	-
Total	$ 164,946,137	$ 78,087,737	$ 243,033,874

NOTE 8 – LONG-TERM DEBT (continued)

B. Early Retirement Incentive

The District provided an early retirement incentive to thirty-two certificated employees in 2009-10 financing the incentive through the purchase of annuity contracts. The District provided an additional early retirement incentive to employees in 2012-13 and 2015-16 financing the incentive through the purchase of annuity contracts. The outstanding principal balance of the financed contracts as of June 30, 2016 was $1,963,443 to be repaid according to the following schedule:

Year Ended June 30,	Lease Payment
2017	$ 525,438
2018	525,438
2019	304,189
2020	304,189
2021	304,189
Total payments	$ 1,963,443

C. Compensated Absences

Total unpaid employee compensated absences as of June 30, 2016 amounted to $702,344. This amount is included as part of long-term liabilities in the government-wide financial statements.

D. Other Postemployment Benefits

The District follows GASB Statement No.45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. The District's annual required contribution for the year ended June 30, 2016, was $4,503,714 with net interest and other adjustments of ($269,498) for a net annual OPEB cost of $4,234,216 and contributions made by the District during the year were $1,937,506, which resulted in an increase to net OPEB obligation of $2,296,710. The ending OPEB balance at June 30, 2016 was $17,411,470. See Note 10 for additional information regarding the OPEB Obligation and the postemployment benefit plan.

E. Net Pension Liability

The District's beginning net pension liability was $131,994,898 and increased by $35,269,921 during the year ended June 30, 2016. The ending net pension liability at June 30, 2016 was $167,264,819. See Note 11 for additional information regarding the net pension liability.

NOTE 9 – FUND BALANCES

Fund balances were composed of the following elements at June 30, 2016:

	General Fund	Capital Facilities Fund	Bond Interest & Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
Non-spendable					
Revolving cash	$ 75,000	$ -	$ -	$ -	$ 75,000
Stores inventory	119,870	-	-	-	119,870
All others	30,000	-	-	-	30,000
Total non-spendable	224,870	-	-	-	224,870
Restricted					
Educational programs	4,401,890	-	-	24,404	4,426,294
Capital projects	-	15,748,341	-	4,810,492	20,558,833
Debt service	-	-	9,091,206	-	9,091,206
Total restricted	4,401,890	15,748,341	9,091,206	4,834,896	34,076,333
Committed					
Other commitments	-	-	-	1,326,358	1,326,358
Total committed	-	-	-	1,326,358	1,326,358
Assigned					
Supplemental and Concentration	427,853	-	-	-	427,853
Total assigned	427,853	-	-	-	427,853
Unassigned					
Reserve for economic uncertainties	12,481,649	-	-	-	12,481,649
Remaining unassigned	15,675,326	-	-	-	15,675,326
Total unassigned	28,156,975	-	-	-	28,156,975
Total	$ 33,211,588	$ 15,748,341	$ 9,091,206	$ 6,161,254	$ 64,212,389

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's Minimum Fund Balance Policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts, equal to no less than three percent of General Fund expenditures and other financing uses.

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

A. Plan Description and Contribution Information

The District administers a single-employer defined benefit other postemployment plan (OPEB) that provides medical, dental and vision insurance benefits to eligible retirees. The District implemented Governmental Accounting Standards Board Statement #45, *Accounting and Financial Reporting by Employers for Postemployment Benefit Plans Other Than Pension Plans*, in 2007-08.

Membership of the plan consisted of the following:

Retirees and beneficiaries receiving benefits	94
Active plan members	1,538
Total*	1,632
Number of participating employers	1

*As of July 1, 2015 actuarial study

Certificated, classified and management employees become eligible to retire with District-paid medical, dental and vision benefits after the later of age 55 and completion of at least 10 years of District service, or upon earlier qualifications for disability retirement. Benefits are paid until age 65. Retirees have the option to enroll their dependents under the District plans, but the cost of the dependent coverage is the responsibility of the retiree.

B. Funding Policy

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 2015-2016, the District contributed $1,937,506.

As of June 30, 2016, the District has not established a plan or equivalent that contains an irrevocable transfer of assets dedicated to providing benefits to retirees in accordance with the terms of the plan and that are legally protected from creditors.

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

C. Annual OPEB Cost and Net OPEB Obligation

The District's annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 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 accrued liabilities (UAAL) (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 to the Plan:

Annual required contribution	$	4,503,714
Interest on net OPEB obligation		604,590
Adjustment to annual required contribution		(874,088)
Annual OPEB cost (expense)		4,234,216
Contributions made		(1,937,506)
Increase (decrease) in net OPEB obligation		2,296,710
Net OPEB obligation, beginning of the year		15,114,760
Net OPEB obligation, end of the year	$	17,411,470

The annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for the year ended June 30, 2016 and the preceding two years were as follows:

Year Ended June 30,		Annual OPEB Cost	Percentage Contributed		Net OPEB Obligation
2016	$	4,234,216	46%	$	17,411,470
2015	$	4,049,735	82%	$	15,114,760
2014	$	4,080,390	37%	$	14,380,168

D. Funded Status and Funding Progress

The funded status of the plan as of the most recent actuarial evaluation consists of the following:

Actuarial Valuation Date		Actuarial Valuation of Assets		Actuarial Accrued Liability (AAL)		Unfunded AAL (UAAL)	Funded Ratio		Covered Payroll	UAAL as a Percentage of Covered Payroll
July 1, 2015	$	-	$	37,804,650	$	37,804,650	0%	$	123,565,071	31%

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

D. Funded Status and Funding Progress (continued)

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, investment returns, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

The schedule of funding progress, presented as required supplementary information following the notes to financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

E. 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 the 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 designed 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	7/1/2015
Actuarial Cost Method	Projected Unit Credit
Amortization Method	30-year level dollar, open period
Remaining Amortization Period	30
Asset Valuation	$ -
Actuarial Assumptions:	
Investment rate of return	4.0%
Discount rate	4.0%
Health care trend rate	5.0% - 8.0%

NOTE 11 – PENSION PLANS

Qualified employees are covered under multiple-employer contributory retirement 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 the California Public Employees' Retirement System (CalPERS). The District reported its proportionate share of the net pension liabilities, pension expense, deferred outflow of resources, and deferred inflow of resources for each of the above plans as follows:

	Net pension liability	Deferred outflows related to pensions	Deferred inflows related to pensions	Pension expense
STRS Pension	$ 131,168,277	$ 19,516,912	$ 12,884,199	$ 11,685,006
PERS Pension	36,096,542	6,798,398	3,453,848	3,727,955
Total	$ 167,264,819	$ 26,315,310	$ 16,338,047	$ 15,412,961

California State Teachers' Retirement System (CalSTRS)

Plan Description

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. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7919 Folsom Blvd., Sacramento, CA 95826.

Benefits provided

The CalSTRS defined benefit plan has two benefit formulas:

CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS

CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS

CalSTRS 2% at 60

CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.

NOTE 11 – PENSION PLANS (continued)

California State Teachers' Retirement System (CalSTRS) (continued)

Benefits provided (continued)
CalSTRS 2% at 62

CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

Contributions
Active plan CalSTRS 2% at 60 and 2% at 62 members are required to contribute 9.20% and 8.56% of their salary for fiscal year 2016, respectively, and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2016 was 10.73% of annual payroll. The contribution requirements of the plan members are established by state statute. Contributions to the plan from the District were $10,353,383 for the year ended June 30, 2016.

On-Behalf Payments
The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately $5,754,696 to CalSTRS (7.126% of 2013-14 creditable compensation subject to CalSTRS).

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions
At June 30, 2016, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	$	131,168,277
State's proportionate share of the net pension liability associated with the District		69,373,373
Total	$	200,541,650

NOTE 11 – PENSION PLANS (continued)

California State Teachers' Retirement System (CalSTRS) (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2014, and rolling forward the total pension liability to June 30, 2015. 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 plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2015, the District's proportion was 0.195 percent, which was an increase of 0.015 percent from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the District recognized pension expense of $11,685,006. In addition, the District recognized pension expense and revenue of $5,372,316 for support provided by the State. 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
Differences between projected and actual earnings on plan investments	$ -	$ 10,692,346
Differences between expected and actual experience	-	2,191,853
Changes in proportion and differences between District contributions and proportionate share of contributions	9,163,529	-
District contributions subsequent to the measurement date	10,353,383	-
	$ 19,516,912	$ 12,884,199

The $10,353,383 reported as deferred outflows of resources related to pensions resulting from District 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 in pension expense as follows:

Year Ended June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources
2017	$ 1,527,255	$ 3,038,395
2018	1,527,255	3,038,395
2019	1,527,255	3,038,395
2020	1,527,255	3,038,395
2021	1,527,255	365,309
2022	1,527,254	365,310
	$ 9,163,529	$ 12,884,199

NOTE 11 – PENSION PLANS (continued)

California State Teachers' Retirement System (CalSTRS) (continued)

Actuarial assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2014, and rolling forward the total pension liability to June 30, 2015 using the following actuarial assumptions, applied to all periods included in the measurement:

Consumer Price Inflation	3.00%
Investment Yield*	7.60%
Wage Inflation	3.75%

* Net of investment expenses, but gross of administrative expenses.

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.

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2006–June 30, 2010.

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. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance - PCA) as an input to the process. Based on the model from CalSTRS consulting actuary's (Milliman) investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that annual returns are lognormally distributed and independent from year to year to develop expected percentiles for the long-term distribution of annualized returns. The assumed asset allocation by PCA is based on board policy for target asset allocation in effect on February 2, 2012, the date the current experience study was approved by the board. Best estimates of 10-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term* Expected Real Rate of Return
Global Equity	47%	4.50%
Private Equity	12%	6.20%
Real Estate	15%	4.35%
Inflation Sensitive	5%	3.20%
Fixed Income	20%	0.20%
Cash/Liquidity	1%	0.00%
	100%	

* 10-year geometric average

NOTE 11 – PENSION PLANS (continued)

California State Teachers' Retirement System (CalSTRS) (continued)

Discount rate

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 increases per AB 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 Plan'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.

Sensitivity of the District's 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 calculated using the discount rate of 7.60 percent, 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 (6.60 percent) or 1-percentage-point higher (8.60 percent) than the current rate:

	1% Decrease (6.60%)	Current Discount Rate (7.60%)	1% Increase (8.60%)
District's proportionate share of the net pension liability	$ 198,053,889	$ 131,168,277	$ 75,580,936

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS financial report.

NOTE 11 – PENSION PLANS (continued)

California Public Employees' Retirement System (CalPERS)

Plan Description

The District 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. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Laws. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95811.

Benefits provided

The benefits for the defined benefit plan are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years of credited service.

Contributions

Active plan members who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees' Pension Reform Act (PEPRA) specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 6.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member's contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2016 was 11.847% of annual payroll. Contributions to the plan from the District were $3,603,239 for the year ended June 30, 2016.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2016, the District reported a liability of $36,096,542 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2014, and rolling forward the total pension liability to June 30, 2015. 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 plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2015, the District's proportion was 0.245 percent, which was an increase of 0.008 percent from its proportion measured as of June 30, 2014.

NOTE 11 – PENSION PLANS (continued)

California Public Employees' Retirement System (CalPERS) (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

For the year ended June 30, 2016, the District recognized pension expense of $3,727,955. 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
Differences between projected and actual earnings on plan investments	$ -	$ 1,235,976
Differences between expected and actual experience	2,062,971	-
Changes in assumptions	-	2,217,872
Changes in proportion and differences between District contributions and proportionate share of contributions	1,132,188	-
District contributions subsequent to the measurement date	3,603,239	-
	$ 6,798,398	$ 3,453,848

The $3,603,239 reported as deferred outflows of resources related to pensions resulting from District 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 in pension expense as follows:

Year Ended June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources
2017	$ 1,099,511	$ 1,073,777
2018	1,099,511	1,073,777
2019	996,137	997,299
2020	-	308,995
	$ 3,195,159	$ 3,453,848

NOTE 11 – PENSION PLANS (continued)

California Public Employees' Retirement System (CalPERS) (continued)

Actuarial assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2014, and rolling forward the total pension liability to June 30, 2015 using the following actuarial assumptions, applied to all periods included in the measurement:

Consumer Price Inflation	2.75%
Investment Yield*	7.65%
Wage Inflation	Varies by Entry Age and Service

* Net of investment expenses, but gross of administrative expenses.

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are derived using CalPERS' membership data for all funds. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.

The actuarial assumptions used in the June 30, 2014, valuation were based on the results of an actuarial experience study for the period from 1997 to 2011.

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. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all 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.

NOTE 11 – PENSION PLANS (continued)

California Public Employees' Retirement System (CalPERS) (continued)

Actuarial assumptions (continued)
The table below reflects 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 geometric rates of return are net of administrative expenses.

Asset Class	Assumed Asset Allocation	Real Return Years 1-10*	Real Return Years 11+**
Global Equity	51%	5.25%	5.71%
Global Fixed Income	19%	0.99%	2.43%
Inflation Sensitive	6%	0.45%	3.36%
Private Equity	10%	6.83%	6.95%
Real Estate	10%	4.50%	5.13%
Infrastructure and Forestland	2%	4.50%	5.09%
Liquidity	2%	-0.55%	-1.05%
	100%		

* An expected inflation of 2.5% used for this period
** An expected inflation of 3.0% used for this period

Discount rate
The discount rate used to measure the total pension liability was 7.65 percent. A projection of the expected benefit payments and contributions was performed to determine if 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 the Schools Pool. The results of the crossover testing for the Schools Pool are presented in a detailed report that can be obtained at CalPERS' website.

Sensitivity of the District's 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 calculated using the discount rate of 7.65 percent, 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 (6.65 percent) or 1-percentage-point higher (8.65 percent) than the current rate:

	1% Decrease (6.65%)	Current Discount Rate (7.65%)	1% Increase (8.65%)
District's proportionate share of the net pension liability	$ 58,750,129	$ 36,096,542	$ 17,258,570

Pension plan fiduciary net position
Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report.

NOTE 12 – COMMITMENTS AND CONTINGENCIES

A. Grants

The District received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2016.

B. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2016.

C. Construction Commitments

As of June 30, 2016, the District had the following commitments with respect to unfinished capital projects:

	Remaining Construction Commitment
Capital Projects	
Guinn Playground	$ 289,136
Madison SPOE	275,421
Stoddard Modernization	24,896
Barton Portables	808,235
Barton SPOE	182,289
Guinn SPOE	272,982
Ponderosa SPOE	127,625
Total	$ 1,980,584

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NOTE 13 – PARTICIPATION IN JOINT POWERS AUTHORITIES

The District participates in two joint powers agreements (JPA), the Alliance of Schools for Cooperative Insurance Programs (ASCIP), Workers' Compensation, whose purpose is to provide for the establishment, operation and maintenance for claims against the District and the Alliance of Schools for Cooperative Insurance Programs Property & Liability, providing liability and property insurance coverage. The District also declares membership in the Schools Excess Liability Fund (SELF) for excess liability coverage.

ASCIP is a non-profit public agency Joint Powers Authority (JPA). As a membered owned and governed insurance pool, the membership elects their representatives to the Executive Committee to direct the organization on their behalf.

The relationship between the Anaheim City School District and the JPAs are such that neither JPA is a component unit of the District for financial reporting purposes. The audited financial statements are available from the respective entities

NOTE 14 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Refunded Debt
Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities,* the District recognized deferred outflows of resources in the District-wide financial statements. The deferred inflow of resources pertains to the difference in the carrying value of the refunded debt and its reacquisition price (deferred amount on refunding). Previous financial reporting standards require this to be presented as part of the District's long-term debt. This deferred inflow of resources is recognized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the new debt, whichever is shorter. At June 30, 2016, the deferred amount on refunding was $268,940.

NOTE 15 – SUBSEQUENT EVENT

The District participated in the Orange County Department of Education's Bridge Financing Program to supplement cash flows.

On August 3, 2015 the District issued $10,000,000 and on December 30, 2015 the District had paid off $10,000,000.

On August 17, 2016, the District issued $61,475,000 of General Obligation Bonds, Election 2010, Series 2016 and $33,555,000 of 2016 General Obligation Refunding Bonds.

REQUIRED SUPPLEMENTARY INFORMATION

ANAHEIM ELEMENTARY SCHOOL DISTRICT
GENERAL FUND – BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Variances -
	Original	Final	(Budgetary Basis)	Final to Actual
REVENUES				
LCFF sources	$ 169,140,997	$ 168,008,860	$ 168,708,860	$ 700,000
Federal sources	14,217,609	14,920,660	14,002,460	(918,200)
Other state sources	24,424,036	30,543,344	37,739,972	7,196,628
Other local sources	1,132,779	1,953,599	2,868,890	915,291
Total Revenues	208,915,421	215,426,463	223,320,182	7,893,719
EXPENDITURES				
Certificated salaries	90,486,313	92,945,105	96,864,699	(3,919,594)
Classified salaries	30,118,943	31,825,651	32,995,307	(1,169,656)
Employee benefits	41,338,790	41,015,553	46,758,522	(5,742,969)
Books and supplies	10,571,388	12,037,595	8,553,801	3,483,794
Services and other operating expenditures	12,381,197	15,039,050	14,207,862	831,188
Capital outlay	1,169,300	1,346,760	337,600	1,009,160
Other outgo				
Excluding transfers of indirect costs	8,532,608	8,868,601	8,575,626	292,975
Transfers of indirect costs	(254,104)	(269,682)	(265,928)	(3,754)
Total Expenditures	194,344,435	202,808,633	208,027,489	(5,218,856)
Excess (Deficiency) of Revenues Over Expenditures	14,570,986	12,617,830	15,292,693	2,674,863
Other Financing Sources (Uses)				
Transfers out	-	-	(345,482)	(345,482)
Net Financing Sources (Uses)	-	-	(345,482)	(345,482)
NET CHANGE IN FUND BALANCE	14,570,986	12,617,830	14,947,211	2,329,381
Fund Balance - Beginning	18,264,377	18,264,377	18,264,377	-
Fund Balance - Ending	$ 32,835,363	$ 30,882,207	$ 33,211,588	$ 2,329,381

See accompanying note to required supplementary information.

ANAHEIM ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FUNDING PROGRESS
FOR THE YEAR ENDED JUNE 30, 2016

Actuarial Valuation Date	Actuarial Valuation of Assets	Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
July 1, 2015	$ -	$ 37,804,650	$ 37,804,650	0%	$ 123,565,071	31%
July 1, 2013	$ -	$ 36,996,374	$ 36,996,374	0%	$ 104,899,091	35%
July 1, 2011	$ -	$ 35,107,723	$ 35,107,723	0%	$ 105,808,546	33%

See accompanying note to required supplementary information.

ANAHEIM ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALSTRS
FOR THE YEAR ENDED JUNE 30, 2016

	June 30, 2016	June 30, 2015
District's proportion of the net pension liability	0.195%	0.180%
District's proportionate share of the net pension liability	$ 131,168,277	$ 105,123,270
States's proportionate share of the net pension liability associated with the District	69,373,373	63,477,968
Total	$ 200,541,650	$ 168,601,238
District's covered-employee payroll	$ 96,408,477	$ 88,025,812
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	136.1%	119.4%
Plan fiduciary net position as a percentage of the total pension liability.	76.5%	76.5%

See accompanying note to required supplementary information.

ANAHEIM ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALPERS
FOR THE YEAR ENDED JUNE 30, 2016

	June 30, 2016	June 30, 2015
District's proportion of the net pension liability	0.245%	0.237%
District's proportionate share of the net pension liability	$ 36,096,542	$ 26,871,628
District's covered-employee payroll	$ 30,401,516	$ 27,113,243
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	118.7%	99.1%
Plan fiduciary net position as a percentage of the total pension liability.	83.4%	83.4%

See accompanying note to required supplementary information.

ANAHEIM ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALSTRS
FOR THE YEAR ENDED JUNE 30, 2016

	June 30, 2016	June 30, 2015
Contractually required contribution	$ 10,353,383	$ 7,805,734
Contributions in relation to the contractually required contribution*	(10,353,383)	(7,805,734)
Contribution deficiency (excess)	$ -	$ -
District's covered-employee payroll	$ 96,408,477	$ 88,025,812
Contributions as a percentage of covered-employee payroll	10.74%	8.87%

*Amounts do not include on behalf contributions

See accompanying note to required supplementary information.

ANAHEIM ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALPERS
FOR THE YEAR ENDED JUNE 30, 2016

	June 30, 2016	June 30, 2015
Contractually required contribution	$ 3,603,239	$ 3,214,652
Contributions in relation to the contractually required contribution	(3,603,239)	(3,214,652)
Contribution deficiency (excess)	$ -	$ -
District's covered-employee payroll	$ 30,401,516	$ 27,113,243
Contributions as a percentage of covered-employee payroll	11.85%	11.86%

See accompanying note to required supplementary information.

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 the District's Proportionate Share of the Net Pension Liability

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's proportion (percentage) of the collective net pension liability, the District's proportionate share (amount) of the collective net pension liability, the District's covered-employee payroll, the District's proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered-employee payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

Schedule of District Contributions

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's statutorily or contractually required employer contribution, the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the District's covered-employee payroll, and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the District's covered-employee payroll.

NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2016, the District incurred an excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule by major object code as follows:

	Expenditures and Other Uses		
	Budget	Actual	Excess
General Fund			
Certificated salaries	$ 92,945,105	$ 96,864,699	$ 3,919,594
Classified salaries	$ 31,825,651	$ 32,995,307	$ 1,169,656
Employee benefits	$ 41,015,553	$ 46,758,522	$ 5,742,969
Other outgo			
Transfers of indirect costs	$ (269,682)	$ (265,928)	$ 3,754

SUPPLEMENTARY INFORMATION

ANAHEIM ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2016

Federal Grantor/Pass-Through Grantor/Program or Cluster	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF EDUCATION:			
Passed through California Department of Education:			
Elementary and Secondary School Counseling Demonstration Program	84.215E	*	381,763
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	6,171,155
Title II, Part A			
Title II, Part A, Administrator Training	84.367	14344	8,661
Title II, Part A, Teacher Quality	84.367	14341	975,321
Subtotal Title II, Part A			983,982
Title III, Limited English Proficient (LEP) Student Program	84.365	14346	1,087,222
Special Education Cluster [1]			
IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	3,149,313
IDEA Local Assistance, Part B, Sec 611, Private School ISPs	84.027	10115	4,000
IDEA Mental Health Allocation Plan, Part B, Sec 611	84.027	14468	213,056
Part B, Preschool Grants	84.173	13430	130,128
IDEA Preschool Local Entitlement, Part B, Sec 611	84.027A	13682	347,090
Preschool Staff Development	84.173A	13431	2,047
Alternate Dispute Resolution, Part B, Sec 611	84.173A	13007	18,143
Subtotal Special Education Cluster			3,863,777
IDEA Early Intervention Grants	84.181	23761	82,195
Title X, McKinney-Vento Homeless Assistance	84.196	14332	124,128
Total U. S. Department of Education			12,694,222
U. S. DEPARTMENT OF AGRICULTURE:			
Passed through California Department of Education:			
CACFP Claims - Centers and Family Day Care	10.558	13393	340,217
Passed through California Department of Public Health:			
SNAP - Nutrition Education and Obesity Prevention	10.550	*	61,841
Total U. S. Department of Agriculture			402,058
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:			
Passed through California Department of Health Services:			
Medicaid			
Medi-Cal Billing Option	93.778	10013	979,198
Medi-Cal Administrative Activities	93.778	10060	343,293
Subtotal Medicaid			1,322,491
Total U. S. Department of Health & Human Services			1,322,491
Total Federal Expenditures			$ 14,418,771

[1] - Major Program

* - Pass-Through Entity Identifying Number not available or not applicable

See accompanying note to supplementary information.

ANAHEIM ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
FOR THE YEAR ENDED JUNE 30, 2016

	Second Period Report	Annual Report
SCHOOL DISTRICT		
TK/K through Third		
Regular ADA	10,233.25	10,239.89
Extended Year Special Education	5.84	6.13
Special Education - Nonpublic Schools	6.10	6.06
Extended Year Special Education - Nonpublic Schools	0.41	0.38
Total TK/K through Third	10,245.60	10,252.46
Fourth through Sixth		
Regular ADA	7,715.69	7,705.50
Extended Year Special Education	2.15	2.30
Special Education - Nonpublic Schools	5.96	5.48
Extended Year Special Education - Nonpublic Schools	0.44	0.44
Total Fourth through Sixth	7,724.24	7,713.72
TOTAL SCHOOL DISTRICT	17,969.84	17,966.18

See accompanying note to supplementary information.

ANAHEIM ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2016

Grade Level	Minutes Requirement	2015-16 Actual Minutes	Number of Days	Status
Kindergarten	36,000	36,050	175	Complied
Grade 1	50,400	50,718	175	Complied
Grade 2	50,400	50,718	175	Complied
Grade 3	50,400	50,718	175	Complied
Grade 4	54,000	55,199	175	Complied
Grade 5	54,000	55,199	175	Complied
Grade 6	54,000	55,199	175	Complied

See accompanying note to supplementary information.

ANAHEIM ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2015

	2017 (Budget)	2016	2015	2014
General Fund - Budgetary Basis				
Revenues And Other Financing Sources	$ 217,785,872	$ 223,320,182	$ 181,564,264	$ 163,992,172
Expenditures And Other Financing Uses	214,403,958	208,372,971	181,947,553	164,154,335
Net change in Fund Balance	$ 3,381,914	$ 14,947,211	$ (383,289)	$ (162,163)
Ending Fund Balance	$ 36,593,502	$ 33,211,588	$ 18,264,377	$ 18,647,666
Available Reserves*	$ 29,403,217	$ 28,156,975	$ 15,049,529	$ 10,710,465
Available Reserves As A Percentage Of Outgo	13.71%	13.51%	8.27%	6.52%
Long-term Debt	$ 349,817,142	$ 354,637,145	$ 319,234,650	$ 191,582,701
Average Daily Attendance At P-2	17,856	17,970	18,496	18,753

The General Fund balance has increased by $14,563,922 over the past two years. The fiscal year 2016-17 budget projects a further increase of $3,381,914. For a District this size, the State recommends available reserves of at least 3% of General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating deficits in two of the past two years and anticipates incurring an operating surplus during the 2016-17 fiscal year. Total long term obligations have increased by $163,054,444 over the past two years.

Average daily attendance has decreased by 783 ADA over the past two years. Additional decrease of 114 in ADA is anticipated during the 2016-17 fiscal year.

*Available reserves consist of all unassigned fund balance within the General Fund.

See accompanying note to supplementary information.

ANAHEIM ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2016

There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2016.

See accompanying note to supplementary information.

ANAHEIM ELEMENTARY SCHOOL DISTRICT
COMBINING BALANCE SHEET
JUNE 30, 2016

	Child Development Fund	Deferred Maintenance Fund	Building Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds
ASSETS						
Cash and investments	$ 223,028	$ 1,330,942	$ 2,638,730	$ 3,923	$ 2,930,045	$ 7,126,668
Accounts receivable	124,209	853	1,777	2	1,727	128,568
Due from other funds	345,482	-	-	-	1,206	346,688
Total Assets	$ 692,719	$ 1,331,795	$ 2,640,507	$ 3,925	$ 2,932,978	$ 7,601,924
LIABILITIES						
Accrued liabilities	$ 394,419	$ 5,437	$ 533,990	$ -	$ 36,148	$ 969,994
Due to other funds	273,896	-	196,780	-	-	470,676
Total Liabilities	668,315	5,437	730,770	-	36,148	1,440,670
FUND BALANCES						
Restricted	24,404	-	1,909,737	3,925	2,896,830	4,834,896
Committed	-	1,326,358	-	-	-	1,326,358
Total Fund Balances	24,404	1,326,358	1,909,737	3,925	2,896,830	6,161,254
Total Liabilities and Fund Balance	$ 692,719	$ 1,331,795	$ 2,640,507	$ 3,925	$ 2,932,978	$ 7,601,924

See accompanying note to supplementary information.

ANAHEIM ELEMENTARY SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2016

	Child Development Fund	Deferred Maintenance Fund	Building Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds
REVENUES						
Federal sources	$ 340,217	$ -	$ -	$ -	$ -	$ 340,217
Other state sources	4,178,576	-	-	-	69,898	4,248,474
Other local sources	2,087	10,078	43,057	1,008	724,729	780,959
Total Revenues	4,520,880	10,078	43,057	1,008	794,627	5,369,650
EXPENDITURES						
Current						
Instruction	3,550,412	-	-	-	-	3,550,412
Instruction-related services						
Instructional supervision and administration	650,904	-	-	-	-	650,904
Instructional library, media, and technology	39,985	-	-	-	-	39,985
Pupil services						
Food services	376,759	-	-	-	-	376,759
All other pupil services	48,133	-	-	-	-	48,133
General administration						
All other general administration	265,928	-	-	-	-	265,928
Plant services	736	228,280	-	-	-	229,016
Facilities acquisition and maintenance	-	163,086	10,051,609	2	628,059	10,842,756
Total Expenditures	4,932,857	391,366	10,051,609	2	628,059	16,003,893
Excess (Deficiency) of Revenues Over Expenditures	(411,977)	(381,288)	(10,008,552)	1,006	166,568	(10,634,243)
Other Financing Sources (Uses)						
Transfers in	345,482	-	-	-	-	345,482
Net Financing Sources (Uses)	345,482	-	-	-	-	345,482
NET CHANGE IN FUND BALANCE	(66,495)	(381,288)	(10,008,552)	1,006	166,568	(10,288,761)
Fund Balance - Beginning	90,899	1,707,646	11,918,289	2,919	2,730,262	16,450,015
Fund Balance - Ending	$ 24,404	$ 1,326,358	$ 1,909,737	$ 3,925	$ 2,896,830	$ 6,161,254

See accompanying note to supplementary information.

ANAHEIM ELEMENTARY SCHOOL DISTRICT
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
FOR THE YEAR ENDED JUNE 30, 2016

The Anaheim Elementary School District began operations in 1867, and encompasses an area of approximately twenty-two square miles located in Orange County. The District is currently operating twenty-four elementary schools.

GOVERNING BOARD

Member	Office	Term Expires
Jeff Cole, Ed.D	President	November 2018
Ryan A. Ruelas	Clerk	November 2018
Bob Gardner	Member	November 2016
David Robert D.R. Heywood	Member	November 2018
Jackie Filbeck	Member	November 2016

DISTRICT ADMINISTRATORS

Linda Wagner, Ed.D.
Superintendent

Mary O. Grace, Ed.D.
Assistant Superintendent, Educational Services

David A. Rivera
Assistant Superintendent, Administrative Services

Luis Camarena
Assistant Superintendent, Human Resources

See accompanying note to supplementary information.

NOTE 1 – PURPOSE OF SCHEDULES

Schedule of Expenditures of Federal Awards

The accompanying 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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The District has not elected to use the 10 percent de minimis indirect cost rate.

The following schedule provides reconciliation between revenues reported on the Statement of Revenue, Expenditures, and Changes in Fund Balance, and the related expenditures reported on the Schedule of Expenditures of Federal Awards. The reconciling amounts represent Federal funds that have been recorded as revenues in a prior year that have been expended by June 30, 2016 or Federal funds that have been recorded as revenues in the current year and were not expended by June 30, 2016.

The District did not elect to use the 10 percent de minimis indirect cost rate."

	CFDA Number	Amount
Total Federal Revenues reported in the Statement of Revenues, Expenditures, and Changes in Fund Balance		$14,342,677
Medi-Cal Billing Opton	93.778	76,094
Total Expenditures reported in the Schedule of Expenditures of Federal Awards		$14,418,771

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

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 46208. During the year ended June 30, 2016, the District participated in the Longer Day incentive funding program. As of June 30, 2016, the District had not yet met its target funding.

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.

NOTE 1 – PURPOSE OF SCHEDULES (continued)

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 Annual Financial and Budget Report Unaudited Actuals to the audited financial statements.

Combining Statements – Non-Major Funds
These statements provide information on the District's non-major funds.

Local Education Agency Organization Structure
This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

OTHER INDEPENDENT AUDITORS' REPORTS

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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*

Independent Auditors' Report

Governing Board
Anaheim Elementary School District
Anaheim, California

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 Anaheim Elementary School District, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Anaheim Elementary School District's basic financial statements, and have issued our report thereon dated December 1, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Anaheim Elementary 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 Anaheim Elementary School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Anaheim Elementary 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 entity'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 Anaheim Elementary 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Christy White Associates

San Diego, California
December 1, 2016

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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditors' Report

Governing Board
Anaheim Elementary School District
Anaheim, California

Report on Compliance for Each Major Federal Program

We have audited Anaheim Elementary 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 Anaheim Elementary School District's major federal programs for the year ended June 30, 2016. Anaheim Elementary School District's major federal programs are identified in the summary of auditor's 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.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Anaheim Elementary 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 Guidancerequire 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 Anaheim Elementary 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 Anaheim Elementary School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Anaheim Elementary 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 Anaheim Elementary 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 Anaheim Elementary 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 Anaheim Elementary School 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 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. 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.

Christy White Associates

San Diego, California
December 1, 2016

christy white associates
A PROFESSIONAL ACCOUNTANCY CORPORATION

Christy White, CPA

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REPORT ON STATE COMPLIANCE

Independent Auditors' Report

Governing Board
Anaheim Elementary School District
Anaheim, California

Report on State Compliance

We have audited Anaheim Elementary 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*, issued by the California Education Audit Appeals Panel that could have a direct and material effect on each of Anaheim Elementary School District's state programs for the fiscal year ended June 30, 2016, as identified below.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Anaheim Elementary School District's state 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 *2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel as regulations. 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 above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about Anaheim Elementary 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 with the requirements referred to above. However, our audit does not provide a legal determination of Anaheim Elementary School District's compliance with those requirements.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are described in the accompanying schedule of findings and questioned costs as item #2016-1 and #2016-2. Our opinion on state compliance is not modified with respect to these matters.

Anaheim Elementary School District's response to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and corrective action plan. Anaheim Elementary School District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are described in the accompanying schedule of findings and questioned costs as items #2016-1 and #2016-2. Our opinion on state compliance is not modified with respect to these matters.

Anaheim Elementary School District's response to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and corrective action plan. Anaheim Elementary School District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Procedures Performed

In connection with the audit referred to above, we selected and tested transactions and records to determine Anaheim Elementary School District's compliance with the state laws and regulations applicable to the following items:

PROGRAM NAME	PROCEDURES PERFORMED
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Not Applicable
Continuation Education	Not Applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratios 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	Not Applicable
California Clean Energy Jobs Act	Yes

(Continued on the next page)

Procedures Performed (continued)

PROGRAM NAME	PROCEDURES PERFORMED
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
Attendance; for charter schools	Not Applicable
Mode of Instruction; for charter schools	Not Applicable
Nonclassroom-Based Instruction/Independent Study; for charter schools	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction; for charter schools	Not Applicable
Annual Instructional Minutes – Classroom Based; for charter schools	Not Applicable
Charter School Facility Grant Program	Not Applicable



San Diego, California
December 1, 2016

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

ANAHEIM ELEMENTARY SCHOOL DISTRICT
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2016

FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Non-compliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major program:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Type of auditors' report issued:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?	No
Identification of major programs:	

CFDA Number(s)	Name of Federal Program or Cluster
84.027, 84.173, 84.027A, 84.173A	Special Education Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000
Auditee qualified as low-risk auditee?	Yes

STATE AWARDS

Internal control over state programs:	
Material weaknesses identified?	No
Significant deficiency(ies) identified?	Yes
Type of auditors' report issued on compliance for state programs:	Unmodified

ANAHEIM ELEMENTARY SCHOOL DISTRICT
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2016

FIVE DIGIT CODE	AB 3627 FINDING TYPE
20000	Inventory of Equipment
30000	Internal Control

There were no financial statement findings for the year ended June 30, 2016.

ANAHEIM ELEMENTARY SCHOOL DISTRICT
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2016

FIVE DIGIT CODE	AB 3627 FINDING TYPE
50000	Federal Compliance

There were no federal award findings or questioned costs for the year ended June 30, 2016.

FIVE DIGIT CODE	AB 3627 FINDING TYPE
10000	Attendance
40000	State Compliance
42000	Charter School Facilities Programs
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

FINDING #2016-1 – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000)

Criteria: Students classified as English Learner (EL) on the CALPADS 1.18 FRPM/English Learner/Foster Youth – Student List Report must have supporting documentation that indicates the student was eligible for the determination. Auditors are required to verify compliance with Education Code Section 42238.02(b)(3)(b) in Section W of the *2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting.*

Condition: 1 of 60 students tested from the CALPADS 1.18 FRPM/English Learner/Foster Youth – Student List Report who was classified an English Learner did not have proper supporting documentation to support their designation. When the error is extrapolated over the impacted population (1,825 students), 31 students were identified as ineligible.

Cause: The District did not properly update the student's classification due to reclassification. There is a lack of review by the District.

Effect: The District is not in compliance with State requirements.

Context: 31 of 51,841 (16,704 for 2015-16, 17,477 for 2014-15 and 17,660 for 2013-14) students reported in the District's Unduplicated Pupil Count did not have proper supporting documentation to support their English Learner designation.

Questioned Costs:

	UPP Audit Adjustment	**Section 1: Regular UPP**	**Section 2: Alternate UPP***
1	Total Adjusted Enrollment from the UPP exhibit as of P-2	57,338	57,206
2	Total Adjusted Unduplicated Pupil Count from the UPP exhibit as of P-2	51,841	51,658
3	Number of Unduplicated Pupil Count audit adjustment		(31)
4	Revised Adjusted Unduplicated Pupil Count	51,810	51,627
5	UPP calculated as of P-2	0.9041	0.9030
6	Revised UPP for audit finding	0.9036	0.9025
7	Greater of Revised UPP for audit finding from Section 1 or 2		**0.9036**
9	Revised UPP adjusted for Concentration Cap		**0.9036**
LCFF Target Base Grant Funding		**Estimated Values**	
10	Total Base Grant Funding as of P-2	$140,311,071	
LCFF Target Supplemental Grant Funding Audit Adjustment			
11	Target Supplemental Grant Funding calculated as of P-2	$25,371,048	
12	Revised Target Supplemental Grant Funding for audit finding	$25,357,017	
13	Target Supplemental Grant Funding audit adjustment	**($14,031)**	
LCFF Target Concentration Grant Funding Audit Adjustment			
14	Target Concentration Grant Funding calculated as of P-2	$24,842,075	
15	Revised Target Concentration Grant Funding for audit finding	$24,806,997	
16	Target Concentration Grant Funding audit adjustment	**($35,078)**	
Estimated Cost of Unduplicated Pupil Count Audit Adjustment for LEAs funded at LCFF Target			
17	Total Target Supplemental and Concentration audit adjustment	**($49,109)**	
Estimated Cost of Unduplicated Pupil Count Audit Adjustment for LEAs funded on LCFF Floor and Gap			
18	Statewide Gap Funding Rate as of P-2	0.5255761597	
21	Estimated Cost of Unduplicated Pupil Count audit adjustment	**($25,811)**	

Resulting in a total questioned costs of $25,811.

Recommendation: We recommend that the District ensure that all students listed as EL in the CALPADS 1.18 FRPM/English Learner/Foster Youth – Student List Report have proper documentation to support their CALPADS designation.

District Response: The District will download and cross-reference the language fluency status of each student from CALPADS and our student information system twice annually, prior to Fall 1 certification and new year rollover in trimester 3.

FINDING #2016-02: AFTER SCHOOL EDUCATION AND SAFETY PROGRAM (40000)

Criteria: Per California Education Code Section 8483(a)(4), it is the intent of the legislature that that pupils in elementary school participate in the full day of the program every day during which pupils participate to accomplish program goals. In addition, every program shall establish a policy regarding reasonable early release of pupils to the program.

Condition: Through site attendance testing performed at various ASES sites within the District, it was noted that early release forms are not properly maintained at each respective site. While a specific early release policy is set in place by the District, it does not appear that the ASES program is adequately monitoring and enforcing the policy.

Context: We sampled and tested the After School Education and Safety Program at eight school sites, including Edison Elementary School, Guinn Elementary School, Jefferson Elementary School, Lincoln Elementary School, Madison Elementary School, Olive Elementary School, Price Elementary School, and Revere Elementary School. Nine (9) of twenty-five (25) students did not have an early release policy of file during December 7 to December 11.

Questioned Costs: None. The misstatements noted did not cause the District to fall below the 85% attendance threshold and would therefore result in no questioned costs

Cause: Sites are not completing early release forms due to change in supervisors and negligence in enforcing their policy when students leave the program early.

Effect: The District may not be accurately reporting the number pupils served.

Recommendation: We recommend that the District continue to provide oversight and training to staff responsible for reconciling attendance records regarding the importance of accurately reviewing scanned attendance for discrepancies when comparing against signed rosters and student early release policies. This will ensure that the records, to support attendance being sent to the state, can be relied upon and sufficient for internal and external review.

District Response: The District in conjunction with the Anaheim Family YMCA has revised the Early Release Policy. The District will continue to provide oversight and training to all staff responsible for reconciling attendance records. The training will also include the maintenance of Early Release forms for all instances of dismissal before the end of the program.

ANAHEIM ELEMENTARY SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2016

FINDING #2015-1 – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000)

Criteria: Students classified as free or reduced price meal eligible (FRPM) and who are not directly certified on the CALPADS 1.18 FRPM/English Learner/Foster Youth – Student List Report must have supporting documentation that indicates the student was eligible for the determination. Auditors are required to verify compliance with Education Code Section 42238.02(b)(3)(b) in Section W of the *2014-15 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting.*

Condition: 2 of 120 students tested from the CALPADS 1.18 FRPM/English Learner/Foster Youth – Student List Report who was classified as FRPM did not have proper supporting documentation to support their designation. When the error is extrapolated over the impacted population (1,966 students), 33 students were identified as ineligible.

Cause: The District relies on another school district to provide food service to their students and did not have a system to review the records of the other school district.

Effect: The District is not in compliance with State requirements.

Context: 33 of 35,172 (17,510 for 2014-15 and 17,662 for 2013-14) students reported in the District's Unduplicated Pupil Count did not have proper supporting documentation to support their FRPM designation.

FINDING #2015-1 – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000), continued

Questioned Costs:

LCFF Target Base Grant Amount and Pupil Counts		
1) Total Base Grant Amount		**140,973,699**
	Section 1: UPP	**Section 2: UPP**
2) Total Enrollment Count from Unduplicated Pupil Percentage Exhibit	**38,496**	**38,628**
3) Unduplicated Pupil Count from Unduplicated Pupil Percentage Exhibit	**35,020**	**35,172**

Unduplicated Pupil Percentage Adjustment		
4) Unduplicated Pupil Count	35,020	35,172
5) Number of Unduplicated Pupil Count Adjustment (plus or minus)	(33)	(33)
6) Adjusted Unduplicated Pupil Count	34,987	35,139
7) Unduplicated Pupil Percentage calculated at P-2	0.9097	0.9105
8) Adjusted Unduplicated Pupil Percentage	0.9088	0.9097
9) Funded UPP (Greater of Section 1 or 2)		**0.9097**

Target Supplemental Audit Adjustment		
10) Target supplemental grant funding calculated at P-2	-	25,671,311
11) Adjusted target supplemental grant funding	-	25,648,755
12) Target supplemental audit adjustment	-	(22,556)

Target Concentration Audit Adjustment		
13) Target Concentration grant funding calculated at P-2	25,354,120	25,410,509
14) Adjusted target concentration grant funding	25,290,682	25,354,120
15) Target concentration audit adjustment	(63,438)	(56,389)

Value of Adjustment in Current Year		
16) Total target supplemental and concentration audit adjustment	(63,438)	(78,945)
17) Statewide gap funding rate	0.3016000000	0.3016000000
18) Estimated value of unduplicated pupil count audit adjustment for 2014-15	**(19,133)**	**(23,810)**

Resulting in a total questioned costs of $23,810.

FINDING #2015-1 – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000), continued

Recommendation: We recommend that the District ensure that all students listed as FRPM in the CALPADS 1.18 FRPM/English Learner/Foster Youth – Student List Report have proper documentation to support their CALPADS designation.

District Response: The District will annually request a list of students selected by our food services vendor for income verification on November 16th of each year. Any changes in eligibility status for those students as a result of income verification will be updated in CALPADS during the Fall 1 certification or amendment window in order to be reflected accurately on CALPADS 1.18 FRPM/EL/FY Student List.

Current Status: Partially Implemented. Refer to finding #2016-1.

Appendix B – Adopted Budget

Anaheim Elementary
SCHOOL DISTRICT

SUPERINTENDENT
Linda Wagner, Ed.D.

BOARD OF EDUCATION
Jeff Cole
Jackie Filbeck
Bob Gardner
D.R. Heywood
Ryan A. Ruelas

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Date: June 9, 2016

To: AESD Board of Education
Dr. Linda Wagner, Superintendent

From: David A. Rivera, Assistant Superintendent, Administrative Services

RE: 2016-17 Proposed Budget

Background Information

State laws mandate that school districts file with Orange County Department of Education a Board approved annual budget no later than June 30 of each year. The proposed budget is to include a multi-year projection which covers the current year and subsequent two fiscal periods.

Current Considerations

This report was prepared following the guidelines and assumptions approved by the Orange County Department of Education in accordance with Governor Brown's May Revision.

The District Budget will be revised for the two required interim reports as follows:

	Closing Date	Filing Date
First Interim	Oct 31, 2016	Dec 15, 2016
Second Interim	Jan 31, 2017	Mar 15, 2017

Focus on the General Fund

Supplemental presentation materials will also be provided to you along with this narrative report. That document will also include information pertaining to the other funds of the District. The State Report submitted to the Orange County Department of Education is included in this document starting with Section VII.

Introduction: Letter to the Board of Education/Superintendent

2016-17 Proposed Budget Assumptions Page

Business Terminology 3

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Business Terminology

- ADA – Average-Daily-Attendance
  - Schools are funded on average daily student attendance
- Cover Letter
  - Budget narrative accompanying State forms
- DOF – Department of Finance (California)
- DSA - Department of State Architect
  - Governing agency responsible for authorizing construction plans for school districts
- FCMAT - Financial Crisis Mgmt. Advisory Team
  - Independent State agency that supports school districts
- FTE – Full-time Employees
- K – Thousand
- LAO - Legislative Analyst Office
  - Independent State advisory agency
- LEA – Local Education Agency
  - School districts and community colleges
- LCFF - Local Control Funding Formula
  - State adopted in 2013-14 to replace Base Funding Formula for K-12 Education
- M – Million
- OCDE - Orange County Dept. of Education
  - State's governing oversight agency for schools
- OCT – Orange County Treasury
  - Serves as the "bank" for school districts
- OPSC - Office of Public School Construction
  - Governing agency who oversees state funded facility programs
- SSC - School Services of California
  - Education finance consultant

Section I

Summary of Budget Assumptions

Summary of Budget Assumptions

LCFF	2016-17	2017-18	2018-19
Funded ADA	17,985	17,856	17,632
Decrease in Funded ADA	<522>	<128>	<224>
Grade Span Funding (prior year target amount)			
Grades TK-3	$7,083	$7,196	$7,461
Grades 4-6	$7,189	$7,304	$7,572
Cost-of-Living Adjustment			
Grades TK-3	0.00%	1.11%	2.42%
Grades 4-6	0.00%	1.11%	2.42%
Revenue Increase per Student			
Grades TK-3	$113	$265	$203
Grades 4-6	$115	$268	$206
Current Year Funding (target amount)			
Grades TK-3	$7,196	$7,461	$7,664
Grades 4-6	$7,304	$7,572	$7,778
Grade Span Adjustment			
Grades TK-3	$737	$756	$776
Gap Funding Level			
Percentage	54.84%	45.34%	6.15%
COST-OF-LIVING			
Restricted Program (COLA)			
Federal Programs	0.00%	1.11%	2.42%
State Programs	0.00%	1.11%	2.42%
Special Education	0.00%	1.11%	2.42%
Lottery (per ADA)			
Unrestricted	$140.00	$140.00	$140.00
Prop 20	$41.00	$41.00	$41.00

Summary of Budget Assumptions
(continued)

	2016-17	2017-18	2018-19
General Fund Contributions			
Special Education	As Budgeted	+$1.4M	+$1.4M
Transportation	As Budgeted	+$2.4M	+$2.4M
Step, Column, and Longevity Incremental Costs	As Budgeted	+$1.1M	+$1.1M
Health/Welfare Benefits Incremental Contribution	As Budgeted	+$2.1 M	+$2.1M
Change in Teacher Staffing Growth (Decline)	-10	-	-
Utility Budgets Incremental Change	As Budgeted	$80,062	$85,269
Interest Income	0.36%	0.36%	0.36%

Section II

Revenue Considerations

Local Control Funding Formula (LCFF)

- For approximately the last forty years, the Base Revenue Limit Funding Model has served school districts and has been subject to a variety of augmentations. These adjustments included calculations for beginning teacher salaries, free and reduced served meals, fluctuations in payments for state unemployment insurance and classified salaries subject to retirement. Starting in 2008-09, the state provided flexibility to local agencies by temporarily suspending funding restrictions and uses of over 40 categorical programs. This action was taken by the state to assist agencies in dealing with drastic reductions in base funding amounts and eventually a funding deficit factor that rose past 22%.

- The Local Control Funding Formula was adopted in the State Budget Act under Assembly Bill (AB) 97. With the implementation of LCFF, the state permanently consolidated the 40 plus categorical programs with the base revenue limit to create a new funding base. Moving forward, the new calculations take into consideration differentiated funding by grade spans. The current year targeted entitlements, inclusive of grade span adjustments, are $7,933 for grades K - 3 and $7,304 for grades 4 - 6.

- Another component of the funding reform includes the creation of supplemental and concentration grants that are designated to provide supplemental services to low-income, English learner students and foster youths. The funding is tied to unduplicated pupil counts of respective populations. The Supplemental Grant provides a 20% stipend while the Concentration Grant generates an additional 50% stipend for served population above 55%.

- The Governor's policy goal was to simplify education funding while increasing accountability and transparency. Districts are required under the new LCFF Model to adopt a Local Control Accountability Plan concurrently with the district's spending plan that addresses eight state priorities. These priorities consist of the following categories: credentials/materials, pupil outcomes, parental involvement, pupil achievement, pupil engagement, school climate, adopted standards, and course of study.

- Compared to the Base Revenue Limit Calculations, the same principles apply in the LCFF Model with funding being tied to generated average-daily-attendance (ADA) and funding is based on higher of current or prior year ADA total. The conventional method of projecting ADA consists of adjusting enrollment projections by prior year absenteeism rate (3.50%). According to apportionment funding law, the high number between the current and prior year is used for LCFF funding purposes. Since the district is experiencing decline in student enrollment, the current year funding is based utilizing 2015-16 claimed ADA of 17,856. The model intends to be fully funded to targeted levels over an eight year span.

- Based on 2016-17 ADA estimates, the proposed LCFF funding level at full implementation (2020-21) is earmarked at $195 million, an additional $12 million over the budget year. Noteworthy factors impacting future revenue projections include changes in student enrollment population, captured ADA percentages, and tallies impacting augmented funding.

- Revenues are projected at $175.9 million, an increase of $7.2 million over the prior year. Components of revenues include the following:

  - ✓ $69.3 million in property taxes (based on data provided by the Orange County Assessor's Office)
  - ✓ $22.7 million from the Education Protection Account (EPA)
  - ✓ $83.9 million subsidized by the State (commonly referred to as State Aid)

- For the first time in several years, districts will be fully funded in the year the revenue is earned.

Other Programs

- Unrestricted Lottery revenue (Non-Proposition 20) is budgeted at $2.6 million. Program funding is computed at $140 per unit of annual ADA.

- Restricted Lottery revenue (Proposition 20) is budgeted at $766 thousand. Program funding is computed at $41 per unit of annual ADA.

- Mandated Block Grant revenue is budgeted at $526 thousand.

- For the third consecutive year, the Governor is proposing funding for one-time mandated costs claims. In January, the Governor proposed $214/ADA or an additional $3.8 million which is included in these budget projections.

- For the May-Revise, the Governor is now proposing increasing per-pupil funding to $237, which equates to an increase of $411K. If this measure is incorporated in the State Budget Act, then the District will revise projections in the 45 Day Revise Report to account for any additional funding.

- Interest earnings are budgeted at $107K.

Section III

Expenditure Considerations

Personnel Costs Additions/Deletions to Unrestricted General Fund

Salary Calculations

- Salary projections incorporate added costs for step, column, and longevity as follows:

Fiscal Year	Total Amount
2016-17	As Budgeted
2017-18	$1.1m
2018-19	$1.1m

Contribution for Health and Welfare Benefits 2016-17 Pending

- The District negotiated for Plan Year 2015 and 2016 a rate decrease of 5.9% and a rate cap increase not to exceed 8.9% for 2016.

- For information purposes, below are the new annual contribution levels for plan year 2015 for full-time benefit employees.

Tier Contribution Tables *(plan year 2016)*

Blue Shield (HMO+ESI) *-Certificated*	District Contribution	Employee Contribution	Combined Totals
Employee Only	$6,714	-	$6,714
Employee plus One	$13,194	$600	$13,794
Family	$18,362	$720	$19,082

Blue Shield (TRIO+ESI) *-Certificated*	District Contribution	Employee Contribution	Combined Totals
Employee Only	$5,495	-	$5,495
Employee plus One	$11,115	$120	$11,235
Family	$15,246	$180	$15,426

Blue Shield (PPO+ESI) *-Certificated*	District Contribution	Employee Contribution	Combined Totals
Employee Only	$7,922	-	$7,922
Employee plus One	$15,730	$600	$16,330

Family	$21,984	$720	$22,704

Tier Contribution Tables Continued

Kaiser *-Certificated/Classified*	District Contribution	Employee Contribution	Combined Totals
Employee Only	$5,226	-	$5,226
Employee plus One	$10,332	$120	$10,452
Family	$14,609	$180	$14,789

DELTA (PPO – Dental) *-Certificated/Classified*	District Contribution	Employee Contribution	Combined Totals
Employee Only	$729	-	$729
Employee plus One	$729	$624	$1,353
Family	$729	$1,341	$2,070

DELTA (HMO – Dental) *-Certificated/Classified*	District Contribution	Employee Contribution	Combined Totals
Employee Only	$240	-	$240
Employee plus One	$397	-	$397
Family	$585	-	$585

MES (Vision Plan) *-Certificated/Classified*	District Contribution	Employee Contribution	Combined Totals
Employee Only	$77	-	$77
Employee plus One	$77	$61	$138
Family	$77	$121	$198

- In addition to medical, dental and vision plans, the District provides, at no cost to employees, life insurance coverage providing a $40,000 policy at a cost of $28 per employee.

Contributions to Statutory Benefits are Budgeted as Follows:

- State Teachers Retirement System (STRS) 12.580%
- Public Employee Retirement System (PERS) 13.888%
- OASDI (Social Security for School Sector) 6.200%
- Medicare 1.450%
- State Unemployment Insurance (SUI) .0500%
- Workers Compensation Premium 2.02%
- OPEB Allocation (GASB 45) .17%
- OPEB Direct Cost (GASB 45) .79%

Note: In addition to salary costs, the added contribution for statutory benefits is equal to 17.060% for certificated staff and 24.568% for classified personnel subject to PERS.

Projected Certificated Personnel Staffing Ratios

Grade Level	Enrollment	Student/Teacher Ratios
TK through Third	10,271	28:1
Fourth through Sixth	7,498	28.5:1

Unrestricted General Fund Expenditures Include:

- Substitute teacher costs are budgeted at $1.6 million. In accordance with Educational Code, teachers who have been laid off are paid at his or her per diem rate. This daily rate can range from $281 to $554. Other authorized pay rates consist of $130 for short-term and up to $175 for long-term assignments.

- Indirect support charges (charges to other programs and funds of the District):

  - ✓ Categorical Program.....$2.1 million
  - ✓ Child Development (Fund 12).....$213 thousand

- District indirect rate for 2016-17 is 4.69%. This rate is applicable for most categorical programs and Child Development Fund.

- Liability and property damage insurance in the General Fund is budgeted for $650 thousand.

- Utility, postage, and other operating costs are budgeted at $2.8 million. For the budget year, projections incorporated rate changes and demand charges. Telephone and postage are budgeted at $118 thousand; natural gas for $45 thousand; lights and power for $2 million; laundry services for $26 thousand; waste disposal for $175 thousand; sanitation for $120 thousand; and water for $350 thousand. The totals reported above for telephone costs include partial funding for Federal E-Rate Program.

Contributions from General Fund

- Contributions from the 2015-16 budget year to the 2016-17 budget year have increased by $2.45 million and are now budgeted $26.32 million.
- The additional increase of $1M is because of one time prior year revenue for Special Ed. This decreased the amount for 2015-16 but must be budgeted for in 2016-17

- Changes in contribution levels from 2015-16 to 2016-17
  - ✓ Special Education - $2.4 million
  - ✓ Contributions for Special Education are now budgeted at $21.8 million.

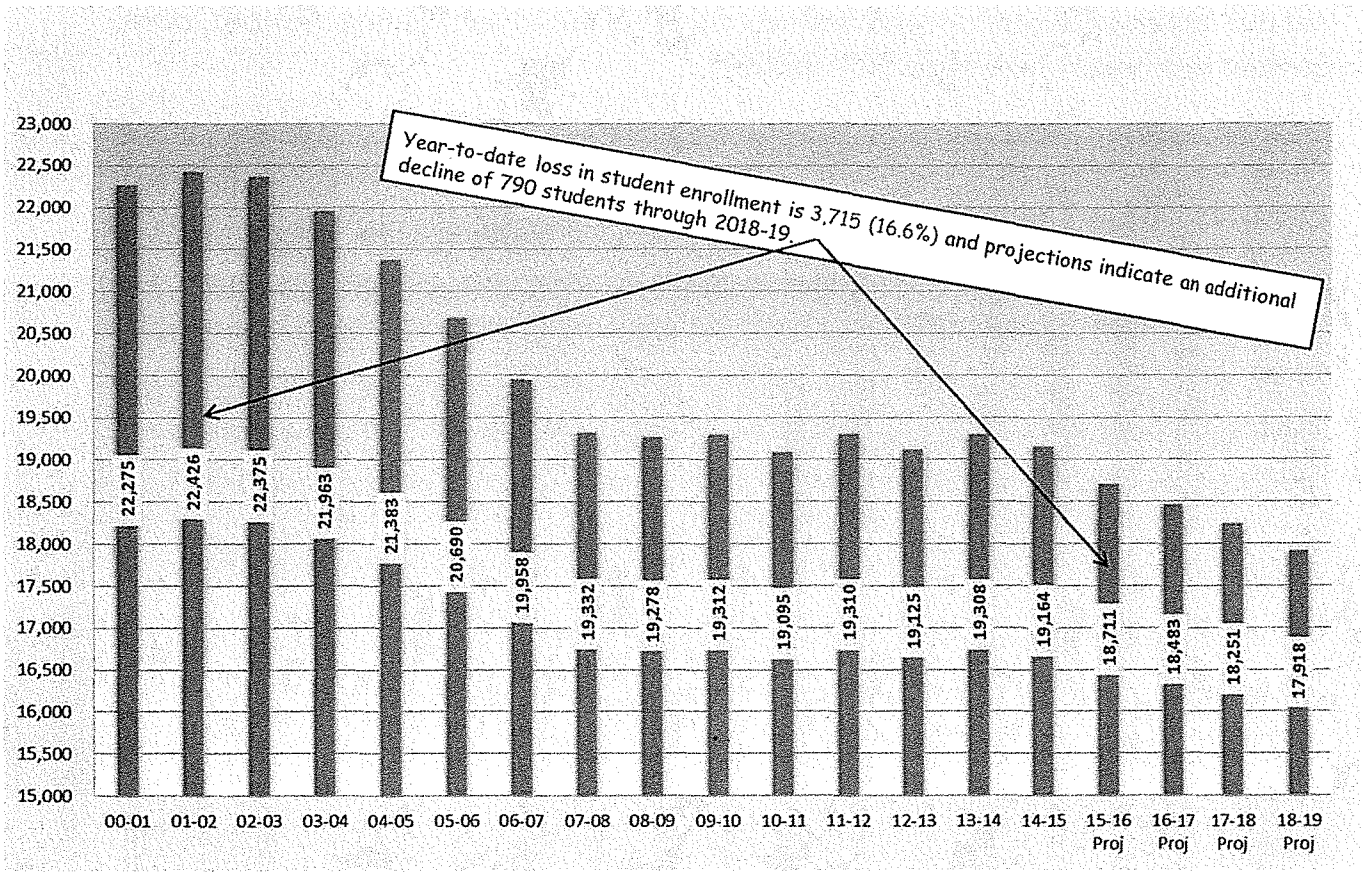
- Contributions for regular home-to-school transportation are now budgeted at $2.3 million and Special Education transportation is estimated at $3.9 million.

Section IV

Financial Analysis

Student Enrollment Trends

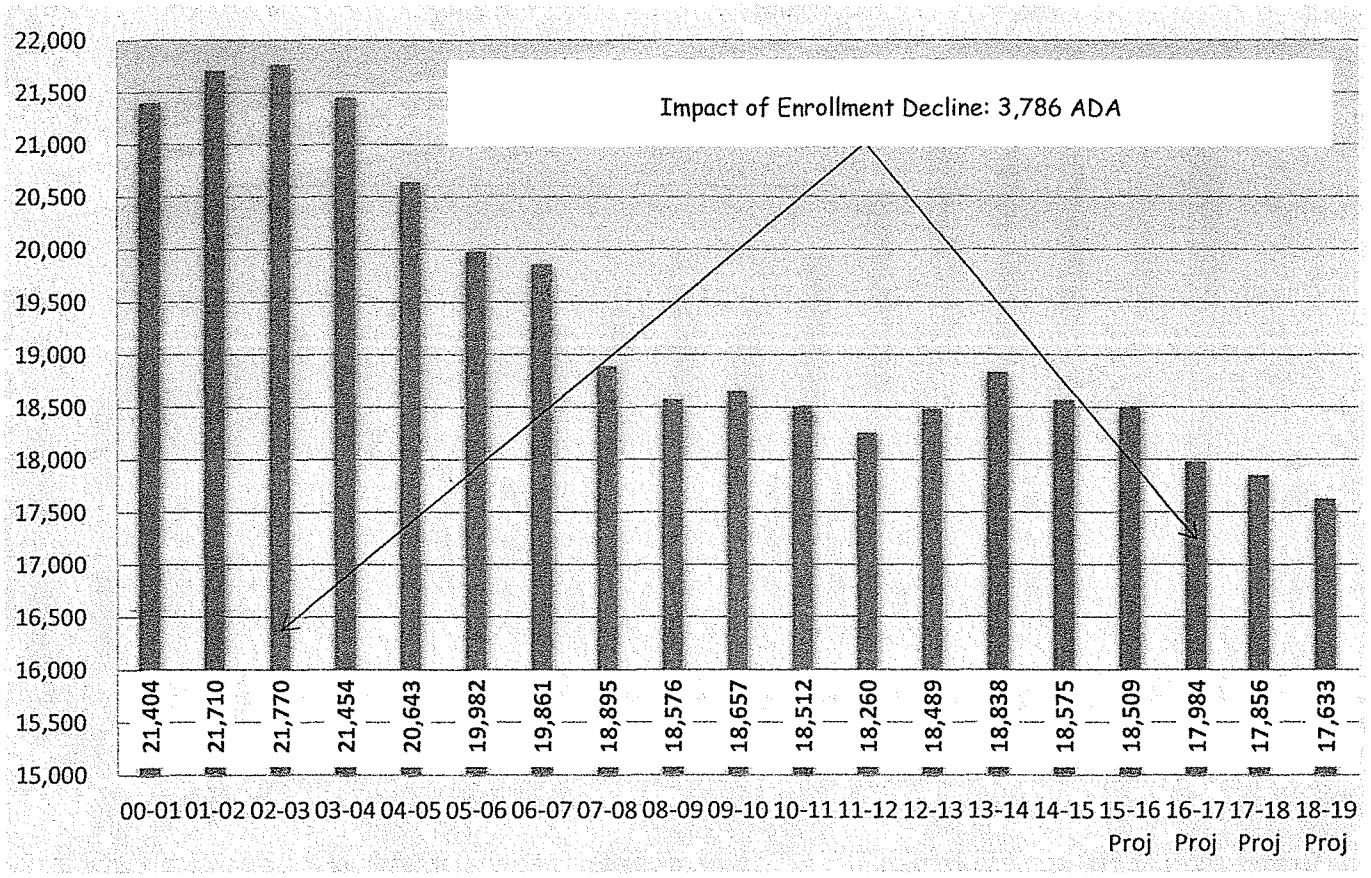
The Proposed Budget includes projections based on recent trends and utilizing available birth rate data. Multi-year projections have been updated accordingly.



Districts in Southern California started realizing a decline in student population as early as 2001-02. There are a multitude of reasons for the District incurring the level of enrollment decline over the last thirteen years. For the most part, the enrollment decline has much to do with the current economic conditions, affordable housing, and available employment. Financial experts have not been accurate in reporting the effects of current economic recession. It is difficult to gauge when enrollment trends will stabilize. As depicted in the chart above, the District is targeted with the latest projection, to realize continual declines in student enrollment at least through 2018-19. If these projections were to materialize, the cumulative decline in enrollment will be exceeding 4,500 students.

Funded ADA Trends

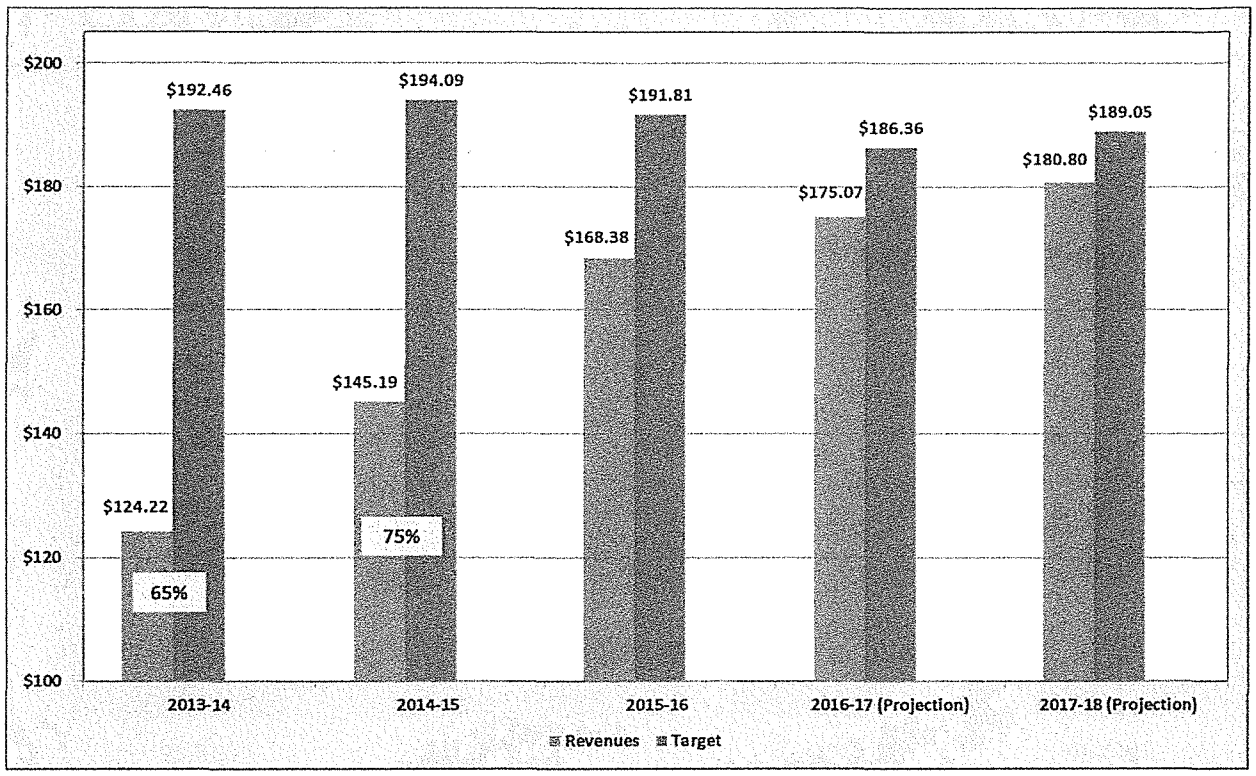
With the decline in student enrollment, there has also been a parallel change in ADA counts for the District. The chart below illustrates funded ADA trends of the District since 2000-01, indicating the District has incurred a loss of 3,726 ADA. If the District had not experienced enrollment decline, then the additional funding realized in the current year would have been $29 million.



The ADA projections do not reflect Saturday School ADA which is budgeted at 44 ADA for 2015-16 and 89 ADA every year there after

LCFF Revenue Projections

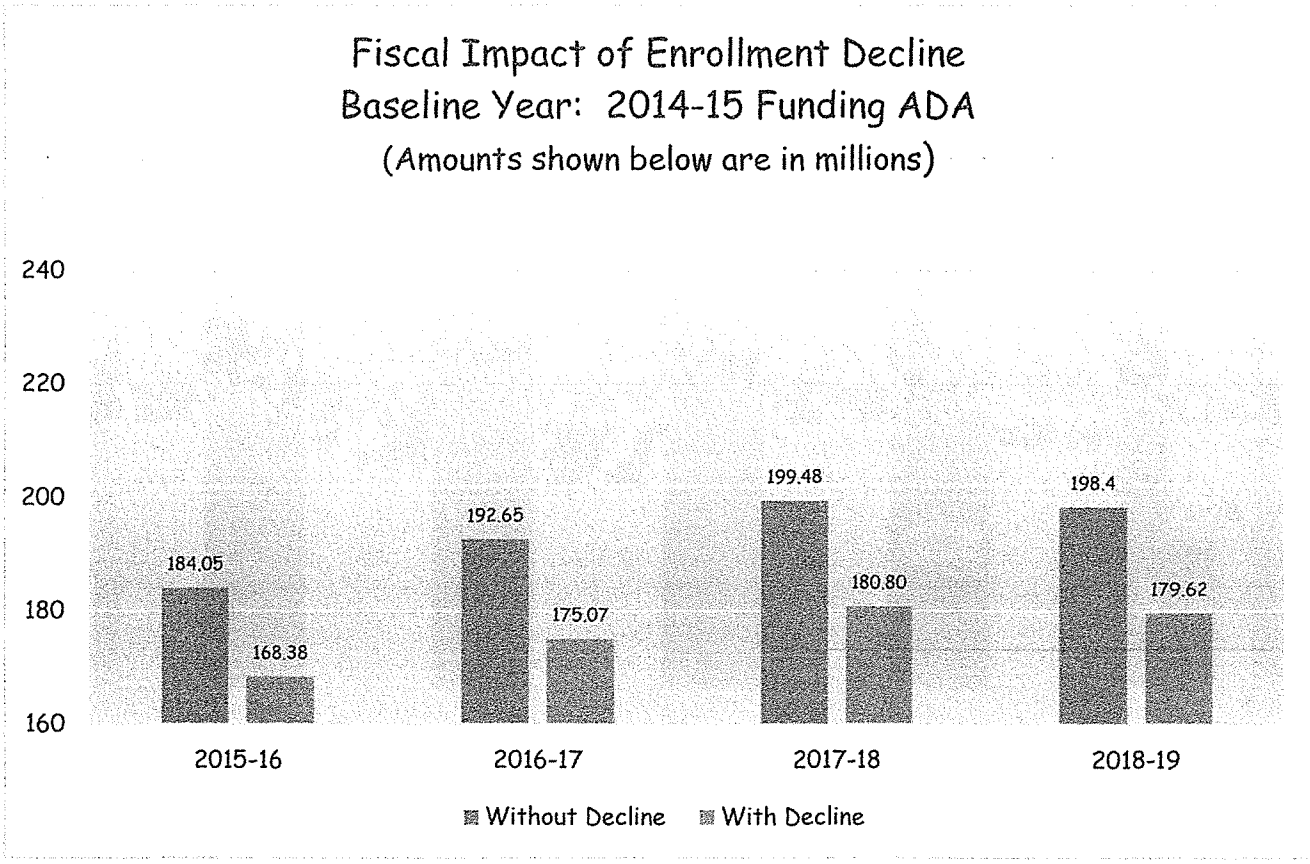
The graph provided below reflects the annual changes incorporated in the Proposed Budget in District funding under the LCFF Funding Formula.



As narrated on page 10 of this document, the LCFF Funding Model replaces the Base Revenue Limit System which served K-12 Education for forty years. What is noteworthy about these projections is the small change in Targeted Funding Level(s) in the span of a three year projection. Unfortunately, the major cause of these projections remaining relatively flat is the fiscal impact of enrollment decline.

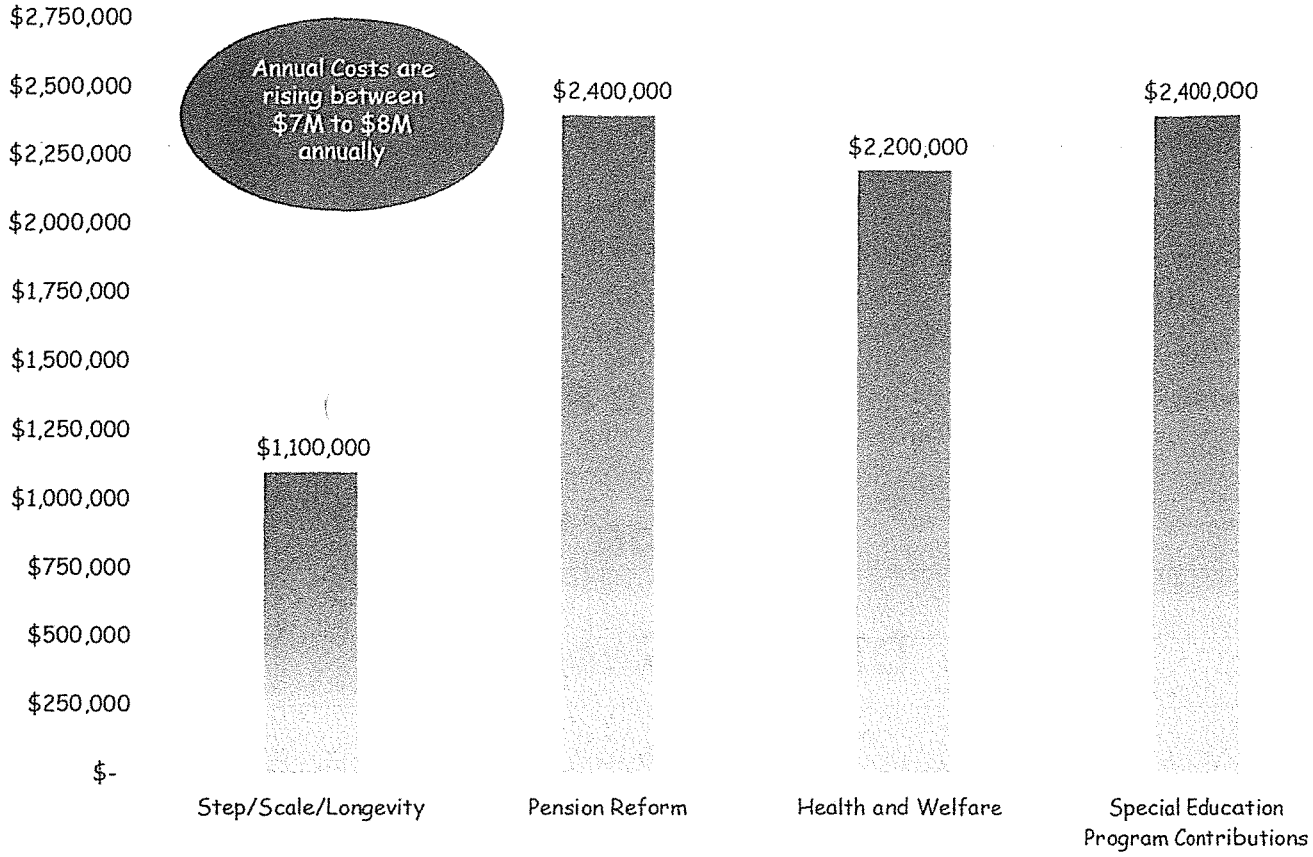
Prior to the state budget crisis and districts experiencing declines in student enrollment, the state provided funding under Proposition 98 that outlined annual increases designated for cost-of-living adjustments and growth in student population. Since 2001-02, K-12 student enrollment has been on the steady decline throughout the state. Most recent surveys still show more than one-half of the Local Education Agencies (LEA) still realizing continual declines in student enrollment.

As outlined on Page 17 of this document, the District has been experiencing declines in student enrollment for more than a decade. Thus far, the District has experienced a decline of more than 3,700 students equating to a reduction of 17%.



The left bars in the graph indicate revenue projections based on 2013-14 enrollment counts being status quo for the duration of projection period. The right bars indicate current projections based on anticipated declines. .

The challenge moving forward for the District is keeping up with reoccurring costs of operations given the fact that the majority of anticipated funding is providing direct services to at-risk students.



For example, the anticipated cost of doing business for the District is in the vicinity of $7 million to $8 million per year as outlined above. Short-term revenue projections are itemized on Page 23 of this document. Our conclusions reflect that current revenue projections for base funding will not likely keep pace with basic costs of operations.

Section V

District Reserves

Unrestricted Fund Balance (Fund 01)

- The beginning fund balance for the 2016-17 budget year is $31.2 million.

- The ending fund balance is projected to be $34.5 million, an increase of $3.38 million over the prior year.

- The State mandatory 3% Economic Uncertainty Reserve is earmarked as follows:

	3%	6% (Board Goal)
✓ 2016-17 at	$6.43 million	$12.86 million
✓ 2017-18 at	$6.59 million	$13.18 million
✓ 2018-19 at	$6.72 million	$13.44 million

- Necessary reserve accounts include $75 thousand for revolving cash, $200 thousand for warehouse inventory and $30 thousand for Property & Liability trust account.

- The unassigned/unappropriated amount of the District reserves after a 6% economic uncertainty reserve is $14.89 million.

Section VI

Multi-Year Projections

Budget Assumptions for 2017-18

The projections are contingent using baseline data from 2016-17 plus relevant major changes itemized below:

Revenue Revisions

- Budgeted Per-Student Funding Amount
  - ✓ Grades TK-3 $7,268 plus $756 for CSR adjustment
  - ✓ Grades 4-6 $7,377
  - ✓ Gap Funding @ 45.34%
    - Recommendation from Department of Finance

- Student Enrollment Decline of 128/ADA

- Cost-of-Living Adjustment of 1.11%

- Updated Lottery Funding for Enrollment Decline

Expenditure Revisions

- Cost Increases for Operations
  - ✓ Utilities
  - ✓ Step, Column and Longevity
  - ✓ Pension reform $1.6m
  - ✓ Health & Welfare (+8.9%) $2.1m

- Increase in General Fund Contributions
  - ✓ Special Education $2.4m
  - ✓ Pupil transportation

Budget Assumptions for 2018-19

The projections are contingent using baseline data from 2017-18 plus relevant major changes itemized below.

Revenue Revisions

- Budgeted Per-Student Funding Amount
  - ✓ Grades TK-3 $7,461 plus $776 for CSR adjustment
  - ✓ Grades 4-6 $7,572
  - ✓ Gap Funding @6.15 %
    - Recommendation from Department of Finance

- Student Enrollment Decline of 224/ADA

- Cost-of-Living Adjustment of 2.42%

- Updated Lottery Funding for Enrollment Decline

Expenditure Revisions

- Cost Increases for Operations
  - ✓ Utilities
  - ✓ Step, Column and Longevity
  - ✓ Pension reform $1.6m
  - ✓ Health & Welfare (+8.9%) $1.7m
  - ✓
- Increase in General Fund Contributions
  - ✓ Special Education $2.4m
  - ✓ Pupil transportation

Budget Projections for the General Fund

Summarized in the table below is a recap of projected revenues, expenditures and fund balance totals for the current year and subsequent two years.

	Projection 2016-17	Projection 2017-18	Projection 2018-19
Beginning Fund Balance	$31,163,018	$34,544,932	$37,291,605
Audit Adjustment/Restatement	None	None	None
Revised Fund Balance	$31,163,018	$34,544,932	$37,291,605
Annual Revenues (includes other financing	$217,785,872	$222,317,317	$221,614,872
Annual Expenditures (includes other financing	$214,403,958	$219,570,644	$224,327,137
Changes in Fund Balance	3,381,914	2,746,673	(2,712,265)
Required Budget Reduction			($8,503,102)
Projected Ending Fund Balance	$34,544,932	$37,291,605	$43,082,442
I. Unavailable Reserves:	$6,785,917	$17,001,847	$29,622,814
1.) Nonspendable:			
Revolving Cash	$75,000	$75,000	$75,000
Warehouse Inventory	$200,000	$200,000	$200,000
Revolving Cash (Property Liability Fund)	$30,000	$30,000	$30,000
2.) Restricted Program Balances	$3,932,856	$4,191,917	$5,092,208
3.) Supplemental and Concentration	$1,548,061	$6,495,763	$11,779,755
4.) Enrollment Decline Contingency	$1,000,000	$6,009,167	$12,445,851
II. Total Unrestricted Fund Balance:	$27,759,015	$20,289,758	$13,459,628
1.) Reserve for Economic Uncertainty (State - 3%	$6,432,119	$6,587,119	$6,729,814
2.) Reserve for Economic Uncertainty (ACSD - 3%)	$6,432,119	$6,587,119	$6,729,814
3.) Available Reserves (Unrestricted)	$14,894,778	$7,115,519	($0)
III. Available Reserves (Unrestricted):	6.95%	3.24%	0.00%

Section VII

State Forms

ANNUAL BUDGET REPORT:
July 1, 2016 Budget Adoption

Insert "X" in applicable boxes:

[x] 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.

[x] 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:

Place: 1001 S. East St., Anaheim, CA 92805
Date: June 3, 2016

Public Hearing:

Place: 1001 S. East St., Anaheim, CA
Date: June 9, 2016
Time: 6:30 PM

Adoption Date: June 22, 2016

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

Contact person for additional information on the budget reports:

Name: David A. Rivera
Telephone: 714-517-7537 ext. 4200

Title: Assistant Superintendent, Administrative Services
E-mail: drivera@acsd.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?	X	
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 25, 2016	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	168,708,860.00	0.00	168,708,860.00	175,900,767.00	0.00	175,900,767.00	4.3%
2) Federal Revenue		8100-8299	316,508.00	13,622,999.00	13,939,507.00	320,000.00	14,359,465.00	14,679,465.00	5.3%
3) Other State Revenue		8300-8599	13,180,118.00	18,374,709.00	31,554,827.00	7,029,073.00	19,055,117.00	26,084,190.00	-17.3%
4) Other Local Revenue		8600-8799	667,996.00	1,641,792.00	2,309,788.00	330,319.00	791,131.00	1,121,450.00	-51.4%
5) TOTAL, REVENUES			182,873,482.00	33,639,500.00	216,512,982.00	183,580,159.00	34,205,713.00	217,785,872.00	0.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	77,653,469.00	19,019,466.00	96,672,935.00	77,191,228.00	20,789,181.00	97,980,409.00	1.4%
2) Classified Salaries		2000-2999	22,947,977.00	9,657,096.00	32,605,073.00	23,840,645.00	10,154,279.00	33,994,924.00	4.3%
3) Employee Benefits		3000-3999	32,371,073.00	9,182,201.71	41,553,274.71	35,799,955.00	10,559,436.00	46,359,391.00	11.6%
4) Books and Supplies		4000-4999	6,405,497.00	2,589,727.29	8,995,224.29	8,852,276.00	3,431,864.00	12,284,140.00	36.6%
5) Services and Other Operating Expenditures		5000-5999	9,696,070.00	5,144,339.00	14,840,409.00	9,521,800.00	5,342,893.00	14,864,693.00	0.2%
6) Capital Outlay		6000-6999	236,692.00	84,209.00	320,901.00	143,725.00	45,000.00	188,725.00	-41.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	792,793.00	8,075,808.00	8,868,601.00	825,000.00	8,119,682.00	8,944,682.00	0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,928,885.00)	2,686,808.00	(242,077.00)	(2,359,634.00)	2,146,628.00	(213,006.00)	-12.0%
9) TOTAL, EXPENDITURES			147,174,686.00	56,439,655.00	203,614,341.00	153,814,995.00	60,588,963.00	214,403,958.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,698,796.00	(22,800,155.00)	12,898,641.00	29,765,164.00	(26,383,250.00)	3,381,914.00	-73.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(23,864,327.00)	23,864,327.00	0.00	(26,318,584.00)	26,318,584.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(23,864,327.00)	23,864,327.00	0.00	(26,318,584.00)	26,318,584.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,834,469.00	1,064,172.00	12,898,641.00	3,446,580.00	(64,666.00)	3,381,914.00	-73.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	15,331,027.00	2,933,350.00	18,264,377.00	27,165,496.00	3,997,522.00	31,163,018.00	70.6%
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)			15,331,027.00	2,933,350.00	18,264,377.00	27,165,496.00	3,997,522.00	31,163,018.00	70.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,331,027.00	2,933,350.00	18,264,377.00	27,165,496.00	3,997,522.00	31,163,018.00	70.6%
2) Ending Balance, June 30 (E + F1e)			27,165,496.00	3,997,522.00	31,163,018.00	30,612,076.00	3,932,856.00	34,544,932.00	10.9%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	175,000.00	0.00	175,000.00	200,000.00	0.00	200,000.00	14.3%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
b) Restricted		9740	0.00	3,997,522.00	3,997,522.00	0.00	3,932,856.00	3,932,856.00	-1.6%
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	2,548,061.00	0.00	2,548,061.00	New
Enrollment Decline Contingency	0000	9780				*1,000,000.00*		*1,000,000.00*	
Supplemental and Concentration	0000	9780				*1,548,061.00*		*1,548,061.00*	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	12,216,860.00	0.00	12,216,860.00	12,864,237.00	0.00	12,864,237.00	5.3%
Unassigned/Unappropriated Amount		9790	14,668,636.00	0.00	14,668,636.00	14,894,778.00	0.00	14,894,778.00	1.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	74,408,167.00	0.00	74,408,167.00	83,963,119.00	0.00	83,963,119.00	12.8%
Education Protection Account State Aid - Current Year		8012	24,315,168.00	0.00	24,315,168.00	22,695,436.00	0.00	22,695,436.00	-6.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	402,468.00	0.00	402,468.00	402,468.00	0.00	402,468.00	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	58,450,367.00	0.00	58,450,367.00	57,840,553.00	0.00	57,840,553.00	-1.0%
Unsecured Roll Taxes		8042	1,883,809.00	0.00	1,883,809.00	1,883,809.00	0.00	1,883,809.00	0.0%
Prior Years' Taxes		8043	883,545.00	0.00	883,545.00	883,545.00	0.00	883,545.00	0.0%
Supplemental Taxes		8044	1,831,204.00	0.00	1,831,204.00	1,750,817.00	0.00	1,750,817.00	-4.4%
Education Revenue Augmentation Fund (ERAF)		8045	4,754,269.00	0.00	4,754,269.00	4,827,659.00	0.00	4,827,659.00	1.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,779,863.00	0.00	1,779,863.00	1,653,361.00	0.00	1,653,361.00	-7.1%
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			168,708,860.00	0.00	168,708,860.00	175,900,767.00	0.00	175,900,767.00	4.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, LCFF SOURCES			168,708,860.00	0.00	168,708,860.00	175,900,767.00	0.00	175,900,767.00	4.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,153,313.00	3,153,313.00	0.00	3,153,313.00	3,153,313.00	0.0%
Special Education Discretionary Grants		8182	0.00	795,613.00	795,613.00	0.00	798,523.00	798,523.00	0.4%
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		6,294,586.00	6,294,586.00		7,031,782.00	7,031,782.00	11.7%
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		983,723.00	983,723.00		937,700.00	937,700.00	-4.7%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		1,111,367.00	1,111,367.00		1,222,648.00	1,222,648.00	10.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3199, 4036-4126, 5510	8290		8,661.00	8,661.00		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	316,508.00	1,275,736.00	1,592,244.00	320,000.00	1,215,499.00	1,535,499.00	-3.6%
TOTAL, FEDERAL REVENUE			316,508.00	13,622,999.00	13,939,507.00	320,000.00	14,359,465.00	14,679,465.00	5.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		9,300,501.00	9,300,501.00		9,300,501.00	9,300,501.00	0.0%
Prior Years	6500	8319		994,379.00	994,379.00		0.00	0.00	-100.0%
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	10,313,871.00	0.00	10,313,871.00	4,375,193.00	0.00	4,375,193.00	-57.6%
Lottery - Unrestricted and Instructional Materials		8560	2,706,707.00	839,712.00	3,546,419.00	2,616,880.00	766,372.00	3,383,252.00	-4.6%
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		4,777,166.00	4,777,166.00		4,777,166.00	4,777,166.00	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%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		3,088,749.00	3,088,749.00	New

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)	
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	159,540.00	2,462,951.00	2,622,491.00	37,000.00	1,122,329.00	1,159,329.00	-55.8%
TOTAL, OTHER STATE REVENUE			13,180,118.00	18,374,709.00	31,554,827.00	7,029,073.00	19,055,117.00	26,084,190.00	-17.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	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	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
Interest		8660	156,376.00	563.00	156,939.00	100,000.00	7,673.00	107,673.00	-31.4%
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	292,147.00	292,147.00	0.00	294,097.00	294,097.00	0.7%
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 (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	311,620.00	1,349,082.00	1,660,702.00	30,319.00	489,361.00	519,680.00	-68.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			667,996.00	1,641,792.00	2,309,788.00	330,319.00	791,131.00	1,121,450.00	-51.4%
TOTAL, REVENUES			182,873,482.00	33,639,500.00	216,512,982.00	183,580,159.00	34,205,713.00	217,785,872.00	0.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	65,051,465.00	9,850,729.00	74,902,194.00	64,363,113.00	10,473,319.00	74,836,432.00	-0.1%
Certificated Pupil Support Salaries		1200	1,989,199.00	5,692,821.00	7,682,020.00	2,366,698.00	5,810,871.00	8,177,569.00	6.5%
Certificated Supervisors' and Administrators' Salaries		1300	7,912,819.00	490,804.00	8,403,623.00	8,109,532.00	521,816.00	8,631,348.00	2.7%
Other Certificated Salaries		1900	2,699,986.00	2,985,112.00	5,685,098.00	2,351,885.00	3,983,175.00	6,335,060.00	11.4%
TOTAL, CERTIFICATED SALARIES			77,653,469.00	19,019,466.00	96,672,935.00	77,191,228.00	20,789,181.00	97,980,409.00	1.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,670,014.00	5,362,595.00	7,032,609.00	1,725,966.00	5,918,950.00	7,644,916.00	8.7%
Classified Support Salaries		2200	8,468,021.00	1,846,537.00	10,314,558.00	8,952,501.00	1,831,163.00	10,783,664.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	2,339,445.00	286,568.00	2,626,013.00	2,628,683.00	275,561.00	2,904,244.00	10.6%
Clerical, Technical and Office Salaries		2400	7,665,543.00	1,561,555.00	9,227,098.00	7,851,360.00	1,641,887.00	9,493,247.00	2.9%
Other Classified Salaries		2900	2,804,954.00	599,841.00	3,404,795.00	2,682,135.00	486,718.00	3,168,853.00	-6.9%
TOTAL, CLASSIFIED SALARIES			22,947,977.00	9,657,096.00	32,605,073.00	23,840,645.00	10,154,279.00	33,994,924.00	4.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	8,235,611.00	1,996,701.00	10,232,312.00	9,538,312.00	2,539,643.00	12,077,955.00	18.0%
PERS		3201-3202	2,428,177.00	960,305.00	3,388,482.00	2,983,098.00	1,042,502.00	4,025,600.00	18.8%
OASDI/Medicare/Alternative		3301-3302	2,802,095.00	925,806.00	3,727,901.00	2,863,350.00	908,405.00	3,771,755.00	1.2%
Health and Welfare Benefits		3401-3402	15,572,781.00	4,417,506.71	19,990,287.71	17,087,965.00	5,171,040.00	22,259,005.00	11.3%
Unemployment Insurance		3501-3502	49,921.00	14,258.00	64,179.00	50,002.00	14,928.00	64,930.00	1.2%
Workers' Compensation		3601-3602	2,016,337.00	574,483.00	2,590,820.00	2,018,799.00	602,724.00	2,621,523.00	1.2%
OPEB, Allocated		3701-3702	885,053.00	251,845.00	1,136,898.00	792,378.00	235,056.00	1,027,434.00	-9.6%
OPEB, Active Employees		3751-3752	159,849.00	41,297.00	201,146.00	161,862.00	45,138.00	207,000.00	2.9%
Other Employee Benefits		3901-3902	221,249.00	0.00	221,249.00	304,189.00	0.00	304,189.00	37.5%
TOTAL, EMPLOYEE BENEFITS			32,371,073.00	9,182,201.71	41,553,274.71	35,799,955.00	10,559,436.00	46,359,391.00	11.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,074,972.00	838,514.00	1,913,486.00	4,233,628.00	766,372.00	5,000,000.00	161.3%
Books and Other Reference Materials		4200	105,164.00	25,519.00	130,683.00	79,581.00	21,962.00	101,543.00	-22.3%
Materials and Supplies		4300	4,415,514.00	1,512,042.29	5,927,556.29	4,047,491.00	2,517,772.00	6,565,263.00	10.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	809,847.00	213,652.00	1,023,499.00	491,576.00	125,758.00	617,334.00	-39.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,405,497.00	2,589,727.29	8,995,224.29	8,852,276.00	3,431,864.00	12,284,140.00	36.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,476,808.00	2,476,808.00	0.00	1,784,243.00	1,784,243.00	-28.0%
Travel and Conferences		5200	246,587.00	224,267.00	470,854.00	231,042.00	117,924.00	348,966.00	-25.9%
Dues and Memberships		5300	32,639.00	2,910.00	35,549.00	31,824.00	1,890.00	33,714.00	-5.2%
Insurance		5400 - 5450	601,390.00	0.00	601,390.00	650,000.00	0.00	650,000.00	8.1%
Operations and Housekeeping Services		5500	2,798,597.00	0.00	2,798,597.00	2,707,000.00	0.00	2,707,000.00	-3.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	467,587.00	290,550.00	758,137.00	544,791.00	2,032,561.00	2,577,352.00	240.0%
Transfers of Direct Costs		5710	(118,870.00)	118,870.00	0.00	(13,671.00)	13,671.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(19,803.00)	0.00	(19,803.00)	(14,500.00)	0.00	(14,500.00)	-26.8%
Professional/Consulting Services and Operating Expenditures		5800	5,597,116.00	2,027,842.00	7,624,958.00	5,267,660.00	1,391,925.00	6,659,585.00	-12.7%
Communications		5900	90,827.00	3,092.00	93,919.00	117,654.00	679.00	118,333.00	26.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,696,070.00	5,144,339.00	14,840,409.00	9,521,800.00	5,342,893.00	14,864,693.00	0.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% 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	0.00	73,165.00	73,165.00	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	121,455.00	11,044.00	132,499.00	91,225.00	0.00	91,225.00	-31.2%
Equipment Replacement		6500	115,237.00	0.00	115,237.00	52,500.00	45,000.00	97,500.00	-15.4%
TOTAL, CAPITAL OUTLAY			236,692.00	84,209.00	320,901.00	143,725.00	45,000.00	188,725.00	-41.2%
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	594,432.00	594,432.00	0.00	600,000.00	600,000.00	0.9%
Payments to County Offices		7142	0.00	2,857,676.00	2,857,676.00	0.00	2,885,000.00	2,885,000.00	1.0%
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		74,018.00	74,018.00		85,000.00	85,000.00	14.8%
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	792,793.00	0.00	792,793.00	825,000.00	0.00	825,000.00	4.1%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	4,549,682.00	4,549,682.00	0.00	4,549,682.00	4,549,682.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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)			792,793.00	8,075,808.00	8,868,601.00	825,000.00	8,119,682.00	8,944,682.00	0.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,686,808.00)	2,686,808.00	0.00	(2,146,628.00)	2,146,628.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(242,077.00)	0.00	(242,077.00)	(213,006.00)	0.00	(213,006.00)	-12.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,928,885.00)	2,686,808.00	(242,077.00)	(2,359,634.00)	2,146,628.00	(213,006.00)	-12.0%
TOTAL, EXPENDITURES			147,174,686.00	56,439,655.00	203,614,341.00	153,814,995.00	60,588,963.00	214,403,958.00	5.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(23,864,327.00)	23,864,327.00	0.00	(26,318,584.00)	26,318,584.00	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			(23,864,327.00)	23,864,327.00	0.00	(26,318,584.00)	26,318,584.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(23,864,327.00)	23,864,327.00	0.00	(26,318,584.00)	26,318,584.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	168,708,860.00	0.00	168,708,860.00	175,900,767.00	0.00	175,900,767.00	4.3%
2) Federal Revenue		8100-8299	316,508.00	13,622,999.00	13,939,507.00	320,000.00	14,359,465.00	14,679,465.00	5.3%
3) Other State Revenue		8300-8599	13,180,118.00	18,374,709.00	31,554,827.00	7,029,073.00	19,055,117.00	26,084,190.00	-17.3%
4) Other Local Revenue		8600-8799	667,996.00	1,641,792.00	2,309,788.00	330,319.00	791,131.00	1,121,450.00	-51.4%
5) TOTAL, REVENUES			182,873,482.00	33,639,500.00	216,512,982.00	183,580,159.00	34,205,713.00	217,785,872.00	0.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		92,695,352.00	23,989,747.71	116,685,099.71	96,116,188.00	23,246,842.00	119,363,030.00	2.3%
2) Instruction - Related Services	2000-2999		23,124,630.00	7,023,620.00	30,148,250.00	22,915,834.00	10,067,525.00	32,983,359.00	9.4%
3) Pupil Services	3000-3999		10,820,710.00	10,577,699.29	21,398,409.29	12,464,885.00	11,134,572.00	23,599,457.00	10.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		1,325.00	0.00	1,325.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		9,023,248.00	2,686,808.00	11,710,056.00	10,478,605.00	2,146,628.00	12,625,233.00	7.8%
8) Plant Services	8000-8999		10,716,628.00	4,085,972.00	14,802,600.00	11,014,483.00	5,873,714.00	16,888,197.00	14.1%
9) Other Outgo	9000-9999	Except 7600-7699	792,793.00	8,075,808.00	8,868,601.00	825,000.00	8,119,682.00	8,944,682.00	0.9%
10) TOTAL, EXPENDITURES			147,174,686.00	56,439,655.00	203,614,341.00	153,814,995.00	60,588,963.00	214,403,958.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			35,698,796.00	(22,800,155.00)	12,898,641.00	29,765,164.00	(26,383,250.00)	3,381,914.00	-73.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(23,864,327.00)	23,864,327.00	0.00	(26,318,584.00)	26,318,584.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(23,864,327.00)	23,864,327.00	0.00	(26,318,584.00)	26,318,584.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,834,469.00	1,064,172.00	12,898,641.00	3,446,580.00	(64,666.00)	3,381,914.00	-73.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	15,331,027.00	2,933,350.00	18,264,377.00	27,165,496.00	3,997,522.00	31,163,018.00	70.6%
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)			15,331,027.00	2,933,350.00	18,264,377.00	27,165,496.00	3,997,522.00	31,163,018.00	70.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,331,027.00	2,933,350.00	18,264,377.00	27,165,496.00	3,997,522.00	31,163,018.00	70.6%
2) Ending Balance, June 30 (E + F1e)			27,165,496.00	3,997,522.00	31,163,018.00	30,612,076.00	3,932,856.00	34,544,932.00	10.9%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	175,000.00	0.00	175,000.00	200,000.00	0.00	200,000.00	14.3%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
b) Restricted		9740	0.00	3,997,522.00	3,997,522.00	0.00	3,932,856.00	3,932,856.00	-1.6%
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	2,548,061.00	0.00	2,548,061.00	New
Enrollment Decline Contingency	0000	9780				*1,000,000.00*		*1,000,000.00*	
Supplemental and Concentration	0000	9780				*1,548,061.00*		*1,548,061.00*	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	12,216,860.00	0.00	12,216,860.00	12,864,237.00	0.00	12,864,237.00	5.3%
Unassigned/Unappropriated Amount		9790	14,668,636.00	0.00	14,668,636.00	14,894,778.00	0.00	14,894,778.00	1.5%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
5640	Medi-Cal Billing Option	634,309.00	245,264.00
6230	California Clean Energy Jobs Act	44,895.00	1,444,243.00
6264	Educator Effectiveness	1,340,622.00	306,582.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,850,329.00	1,936,467.00
9010	Other Restricted Local	127,367.00	300.00
Total, Restricted Balance		3,997,522.00	3,932,856.00

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	329,556.00	440,113.00	33.5%
3) Other State Revenue		8300-8599	4,150,489.00	4,785,111.00	15.3%
4) Other Local Revenue		8600-8799	200.00	0.00	-100.0%
5) TOTAL, REVENUES			4,480,245.00	5,225,224.00	16.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,232,954.00	1,558,202.00	26.4%
2) Classified Salaries		2000-2999	1,347,634.00	1,515,575.00	12.5%
3) Employee Benefits		3000-3999	1,158,302.00	1,424,745.00	23.0%
4) Books and Supplies		4000-4999	447,514.00	462,571.00	3.4%
5) Services and Other Operating Expenditures		5000-5999	92,466.00	51,125.00	-44.7%
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	242,077.00	213,006.00	-12.0%
9) TOTAL, EXPENDITURES			4,520,947.00	5,225,224.00	15.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,702.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,702.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	90,899.00	50,197.00	-44.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,899.00	50,197.00	-44.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,899.00	50,197.00	-44.8%
2) Ending Balance, June 30 (E + F1e)			50,197.00	50,197.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,197.00	50,197.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	329,556.00	440,113.00	33.5%
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%
TOTAL, FEDERAL REVENUE			329,556.00	440,113.00	33.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	23,771.00	30,403.00	27.9%
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	4,096,718.00	4,724,708.00	15.3%
All Other State Revenue	All Other	8590	30,000.00	30,000.00	0.0%
TOTAL, OTHER STATE REVENUE			4,150,489.00	4,785,111.00	15.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	200.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	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%
TOTAL, OTHER LOCAL REVENUE			200.00	0.00	-100.0%
TOTAL, REVENUES			4,480,245.00	5,225,224.00	16.6%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	329,556.00	440,113.00	33.5%
3) Other State Revenue		8300-8599	4,150,489.00	4,785,111.00	15.3%
4) Other Local Revenue		8600-8799	200.00	0.00	-100.0%
5) TOTAL, REVENUES			4,480,245.00	5,225,224.00	16.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,164,664.00	3,692,917.00	16.7%
2) Instruction - Related Services	2000-2999		675,990.00	741,433.00	9.7%
3) Pupil Services	3000-3999		437,505.00	577,868.00	32.1%
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		242,077.00	213,006.00	-12.0%
8) Plant Services	8000-8999		711.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,520,947.00	5,225,224.00	15.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(40,702.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,702.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	90,899.00	50,197.00	-44.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,899.00	50,197.00	-44.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,899.00	50,197.00	-44.8%
2) Ending Balance, June 30 (E + F1e)			50,197.00	50,197.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,197.00	50,197.00	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
6130	Child Development: Center-Based Reserve Account	50,197.00	50,197.00
Total, Restricted Balance		50,197.00	50,197.00

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,218.00	9,232.00	0.2%
5) TOTAL, REVENUES			9,218.00	9,232.00	0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	125,474.00	104,000.00	-17.1%
5) Services and Other Operating Expenditures		5000-5999	224,971.00	194,524.00	-13.5%
6) Capital Outlay		6000-6999	45,698.00	46,000.00	0.7%
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			396,143.00	344,524.00	-13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(386,925.00)	(335,292.00)	-13.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(386,925.00)	(335,292.00)	-13.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,707,646.00	1,320,721.00	-22.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,707,646.00	1,320,721.00	-22.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,707,646.00	1,320,721.00	-22.7%
2) Ending Balance, June 30 (E + F1e)			1,320,721.00	985,429.00	-25.4%
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	1,320,721.00	985,429.00	-25.4%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,121.00	9,232.00	1.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	97.00	0.00	-100.0%
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			9,218.00	9,232.00	0.2%
TOTAL, REVENUES			9,218.00	9,232.00	0.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	124,395.00	103,000.00	-17.2%
Noncapitalized Equipment		4400	1,079.00	1,000.00	-7.3%
TOTAL, BOOKS AND SUPPLIES			125,474.00	104,000.00	-17.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	216,434.00	163,600.00	-24.4%
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	8,537.00	30,924.00	262.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			224,971.00	194,524.00	-13.5%
CAPITAL OUTLAY					
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	45,698.00	46,000.00	0.7%
TOTAL, CAPITAL OUTLAY			45,698.00	46,000.00	0.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			396,143.00	344,524.00	-13.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,218.00	9,232.00	0.2%
5) TOTAL, REVENUES			9,218.00	9,232.00	0.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		396,143.00	344,524.00	-13.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			396,143.00	344,524.00	-13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(386,925.00)	(335,292.00)	-13.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(386,925.00)	(335,292.00)	-13.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,707,646.00	1,320,721.00	-22.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,707,646.00	1,320,721.00	-22.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,707,646.00	1,320,721.00	-22.7%
2) Ending Balance, June 30 (E + F1e)			1,320,721.00	985,429.00	-25.4%
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	1,320,721.00	985,429.00	-25.4%
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 Estimated Actuals	2016-17 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,691.00	11,536.00	-73.0%
5) TOTAL, REVENUES			42,691.00	11,536.00	-73.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	398,341.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	44,145.00	58,722.00	33.0%
6) Capital Outlay		6000-6999	9,431,558.00	771,629.00	-91.8%
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			9,874,044.00	830,351.00	-91.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,831,353.00)	(818,815.00)	-91.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,831,353.00)	(818,815.00)	-91.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,918,289.00	2,086,936.00	-82.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,918,289.00	2,086,936.00	-82.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,918,289.00	2,086,936.00	-82.5%
2) Ending Balance, June 30 (E + F1e)			2,086,936.00	1,268,121.00	-39.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,086,936.00	1,268,121.00	-39.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	38,024.00	11,536.00	-69.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,667.00	0.00	-100.0%
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			42,691.00	11,536.00	-73.0%
TOTAL, REVENUES			42,691.00	11,536.00	-73.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,605.00	0.00	-100.0%
Noncapitalized Equipment		4400	386,736.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			398,341.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	44,145.00	58,722.00	33.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,145.00	58,722.00	33.0%
CAPITAL OUTLAY					
Land		6100	549.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,431,009.00	771,629.00	-91.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,431,558.00	771,629.00	-91.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,874,044.00	830,351.00	-91.6%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,691.00	11,536.00	-73.0%
5) TOTAL, REVENUES			42,691.00	11,536.00	-73.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		9,874,044.00	830,351.00	-91.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,874,044.00	830,351.00	-91.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,831,353.00)	(818,815.00)	-91.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,831,353.00)	(818,815.00)	-91.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,918,289.00	2,086,936.00	-82.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,918,289.00	2,086,936.00	-82.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,918,289.00	2,086,936.00	-82.5%
2) Ending Balance, June 30 (E + F1e)			2,086,936.00	1,268,121.00	-39.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,086,936.00	1,268,121.00	-39.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
9010	Other Restricted Local	2,086,936.00	1,268,121.00
Total, Restricted Balance		2,086,936.00	1,268,121.00

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,609,310.00	99,938.00	-93.8%
5) TOTAL, REVENUES			1,609,310.00	99,938.00	-93.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	32,743.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	659,185.00	346,753.00	-47.4%
6) Capital Outlay		6000-6999	316,471.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,008,399.00	346,753.00	-65.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			600,911.00	(246,815.00)	-141.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			600,911.00	(246,815.00)	-141.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,941,820.00	14,542,731.00	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,941,820.00	14,542,731.00	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,941,820.00	14,542,731.00	4.3%
2) Ending Balance, June 30 (E + F1e)			14,542,731.00	14,295,916.00	-1.7%
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	14,542,731.00	14,295,916.00	-1.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	805,862.00	0.00	-100.0%
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	89,036.00	99,938.00	12.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	657.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	713,755.00	0.00	-100.0%
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			1,609,310.00	99,938.00	-93.8%
TOTAL, REVENUES			1,609,310.00	99,938.00	-93.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	32,743.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			32,743.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,972.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	657,213.00	346,753.00	-47.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			659,185.00	346,753.00	-47.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	315,550.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	921.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			316,471.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,008,399.00	346,753.00	-65.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,609,310.00	99,938.00	-93.8%
5) TOTAL, REVENUES			1,609,310.00	99,938.00	-93.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,008,399.00	346,753.00	-65.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,008,399.00	346,753.00	-65.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			600,911.00	(246,815.00)	-141.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			600,911.00	(246,815.00)	-141.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,941,820.00	14,542,731.00	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,941,820.00	14,542,731.00	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,941,820.00	14,542,731.00	4.3%
2) Ending Balance, June 30 (E + F1e)			14,542,731.00	14,295,916.00	-1.7%
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	14,542,731.00	14,295,916.00	-1.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
9010	Other Restricted Local	14,542,731.00	14,295,916.00
Total, Restricted Balance		14,542,731.00	14,295,916.00

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,008.00	27.00	-97.3%
5) TOTAL, REVENUES			1,008.00	27.00	-97.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3.00	3.00	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			3.00	3.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,005.00	24.00	-97.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,005.00	24.00	-97.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,919.00	3,924.00	34.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,919.00	3,924.00	34.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,919.00	3,924.00	34.4%
2) Ending Balance, June 30 (E + F1e)			3,924.00	3,948.00	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,924.00	3,948.00	0.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3.00	3.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3.00	3.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3.00	3.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,008.00	27.00	-97.3%
5) TOTAL, REVENUES			1,008.00	27.00	-97.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3.00	3.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3.00	3.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,005.00	24.00	-97.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,005.00	24.00	-97.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,919.00	3,924.00	34.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,919.00	3,924.00	34.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,919.00	3,924.00	34.4%
2) Ending Balance, June 30 (E + F1e)			3,924.00	3,948.00	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,924.00	3,948.00	0.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
7710	State School Facilities Projects	3,924.00	3,948.00
Total, Restricted Balance		3,924.00	3,948.00

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	69,898.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	724,662.00	726,221.00	0.2%
5) TOTAL, REVENUES			794,560.00	726,221.00	-8.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,023.00	1,781.00	-12.0%
6) Capital Outlay		6000-6999	665,745.00	1,000,000.00	50.2%
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			667,768.00	1,001,781.00	50.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			126,792.00	(275,560.00)	-317.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			126,792.00	(275,560.00)	-317.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,730,262.00	2,857,054.00	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,730,262.00	2,857,054.00	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,730,262.00	2,857,054.00	4.6%
2) Ending Balance, June 30 (E + F1e)			2,857,054.00	2,581,494.00	-9.6%
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	2,857,054.00	2,581,494.00	-9.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	69,898.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			69,898.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	18,029.00	17,780.00	-1.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	362.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	706,271.00	708,441.00	0.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			724,662.00	726,221.00	0.2%
TOTAL, REVENUES			794,560.00	726,221.00	-8.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,023.00	1,781.00	-12.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,023.00	1,781.00	-12.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,213.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	216,453.00	700,000.00	223.4%
Equipment Replacement		6500	445,079.00	300,000.00	-32.6%
TOTAL, CAPITAL OUTLAY			665,745.00	1,000,000.00	50.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			667,768.00	1,001,781.00	50.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	69,898.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	724,662.00	726,221.00	0.2%
5) TOTAL, REVENUES			794,560.00	726,221.00	-8.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		667,768.00	1,001,781.00	50.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			667,768.00	1,001,781.00	50.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			126,792.00	(275,560.00)	-317.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			126,792.00	(275,560.00)	-317.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,730,262.00	2,857,054.00	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,730,262.00	2,857,054.00	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,730,262.00	2,857,054.00	4.6%
2) Ending Balance, June 30 (E + F1e)			2,857,054.00	2,581,494.00	-9.6%
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	2,857,054.00	2,581,494.00	-9.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
9010	Other Restricted Local	2,857,054.00	2,581,494.00
Total, Restricted Balance		2,857,054.00	2,581,494.00

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,582,331.00	24,268,189.00	12.4%
5) TOTAL, REVENUES			21,582,331.00	24,268,189.00	12.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	23,780,490.00	26,451,712.00	11.2%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,500.00	3,000.00	20.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			23,782,990.00	26,454,712.00	11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,200,659.00)	(2,186,523.00)	-0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,200,659.00)	(2,186,523.00)	-0.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(11,905,081.00)	(14,105,740.00)	18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(11,905,081.00)	(14,105,740.00)	18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(11,905,081.00)	(14,105,740.00)	18.5%
2) Ending Net Position, June 30 (E + F1e)			(14,105,740.00)	(16,292,263.00)	15.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	(14,105,740.00)	(16,292,263.00)	15.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	14,500.00	15,000.00	3.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	21,567,831.00	24,253,189.00	12.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,582,331.00	24,268,189.00	12.4%
TOTAL, REVENUES			21,582,331.00	24,268,189.00	12.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	21,369,834.00	24,041,056.00	12.5%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,410,656.00	2,410,656.00	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			23,780,490.00	26,451,712.00	11.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,500.00	3,000.00	20.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,500.00	3,000.00	20.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			23,782,990.00	26,454,712.00	11.2%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,582,331.00	24,268,189.00	12.4%
5) TOTAL, REVENUES			21,582,331.00	24,268,189.00	12.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		23,782,990.00	26,454,712.00	11.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			23,782,990.00	26,454,712.00	11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,200,659.00)	(2,186,523.00)	-0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
Total, Restricted Net Position		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
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	17,996.54	17,996.54	18,407.07	17,856.43	17,856.43	17,896.33
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	17,996.54	17,996.54	18,407.07	17,856.43	17,856.43	17,896.33
5. District Funded County Program ADA						
a. County Community Schools	61.70	61.70	61.70	50.25	50.25	50.25
b. Special Education-Special Day Class	37.91	37.91	37.91	34.70	34.70	34.70
c. Special Education-NPS/LCI				0.00	0.00	0.00
d. Special Education Extended Year				2.93	2.93	2.93
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	99.61	99.61	99.61	87.88	87.88	87.88
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	18,096.15	18,096.15	18,506.68	17,944.31	17,944.31	17,984.21
7. Adults in Correctional Facilities						
8. Charter School ADA (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
C. CHARTER SCHOOL ADA						
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.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	76.24	76.24	76.24	76.24	76.24	76.24
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	76.24	76.24	76.24	76.24	76.24	76.24
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	76.24	76.24	76.24	76.24	76.24	76.24

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	47,070,351.36		47,070,351.36			47,070,351.36
Work in Progress	9,679,805.56		9,679,805.56			9,679,805.56
Total capital assets not being depreciated	56,750,156.92	0.00	56,750,156.92	0.00	0.00	56,750,156.92
Capital assets being depreciated:						
Land Improvements	10,671,208.45		10,671,208.45			10,671,208.45
Buildings	374,505,764.64		374,505,764.64			374,505,764.64
Equipment	15,474,520.73		15,474,520.73			15,474,520.73
Total capital assets being depreciated	400,651,493.82	0.00	400,651,493.82	0.00	0.00	400,651,493.82
Accumulated Depreciation for:						
Land Improvements	(6,496,232.32)		(6,496,232.32)			(6,496,232.32)
Buildings	(134,860,955.25)		(134,860,955.25)			(134,860,955.25)
Equipment	(12,751,386.82)		(12,751,386.82)			(12,751,386.82)
Total accumulated depreciation	(154,108,574.39)	0.00	(154,108,574.39)	0.00	0.00	(154,108,574.39)
Total capital assets being depreciated, net	246,542,919.43	0.00	246,542,919.43	0.00	0.00	246,542,919.43
Governmental activity capital assets, net	303,293,076.35	0.00	303,293,076.35	0.00	0.00	303,293,076.35
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	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
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	17,996.54	17,996.54	18,407.07	17,856.43	17,856.43	17,896.33
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	17,996.54	17,996.54	18,407.07	17,856.43	17,856.43	17,896.33
5. District Funded County Program ADA						
a. County Community Schools	61.70	61.70	61.70	50.25	50.25	50.25
b. Special Education-Special Day Class	37.91	37.91	37.91	34.70	34.70	34.70
c. Special Education-NPS/LCI				0.00	0.00	0.00
d. Special Education Extended Year				2.93	2.93	2.93
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	99.61	99.61	99.61	87.88	87.88	87.88
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	18,096.15	18,096.15	18,506.68	17,944.31	17,944.31	17,984.21
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	47,070,351.36		47,070,351.36			47,070,351.36
Work in Progress	9,679,805.56		9,679,805.56			9,679,805.56
Total capital assets not being depreciated	56,750,156.92	0.00	56,750,156.92	0.00	0.00	56,750,156.92
Capital assets being depreciated:						
Land Improvements	10,671,208.45		10,671,208.45			10,671,208.45
Buildings	374,505,764.64		374,505,764.64			374,505,764.64
Equipment	15,474,520.73		15,474,520.73			15,474,520.73
Total capital assets being depreciated	400,651,493.82	0.00	400,651,493.82	0.00	0.00	400,651,493.82
Accumulated Depreciation for:						
Land Improvements	(6,496,232.32)		(6,496,232.32)			(6,496,232.32)
Buildings	(134,860,955.25)		(134,860,955.25)			(134,860,955.25)
Equipment	(12,751,386.82)		(12,751,386.82)			(12,751,386.82)
Total accumulated depreciation	(154,108,574.39)	0.00	(154,108,574.39)	0.00	0.00	(154,108,574.39)
Total capital assets being depreciated, net	246,542,919.43	0.00	246,542,919.43	0.00	0.00	246,542,919.43
Governmental activity capital assets, net	303,293,076.35	0.00	303,293,076.35	0.00	0.00	303,293,076.35
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	96,672,935.00	301	0.00	303	96,672,935.00	305	2,860,173.00	5,175,298.00	307	91,497,637.00	309
2000 - Classified Salaries	32,605,073.00	311	1,202.00	313	32,603,871.00	315	3,254,195.00	3,499,624.00	317	29,104,247.00	319
3000 - Employee Benefits	41,553,274.71	321	1,137,011.00	323	40,416,263.71	325	2,471,436.00	3,109,913.00	327	37,306,350.71	329
4000 - Books, Supplies Equip Replace. (6500)	9,110,461.29	331	0.00	333	9,110,461.29	335	1,200,358.00	2,244,406.00	337	6,866,055.29	339
5000 - Services. . . & 7300 - Indirect Costs	14,598,332.00	341	0.00	343	14,598,332.00	345	1,023,426.00	4,391,598.00	347	10,206,734.00	349
				TOTAL	193,401,863.00	365			TOTAL	174,981,024.00	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	74,902,194.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	7,032,609.00	380
3. STRS	3101 & 3102	7,907,525.00	382
4. PERS	3201 & 3202	719,763.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	1,554,199.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	11,820,119.71	385
7. Unemployment Insurance	3501 & 3502	40,753.00	390
8. Workers' Compensation Insurance	3601 & 3602	1,643,728.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	128,369.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		105,749,259.71	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)		397,025.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		0.00	396
14. TOTAL SALARIES AND BENEFITS		105,749,259.71	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		60.43%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2.	Percentage spent by this district (Part II, Line 15)	60.43%
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)	174,981,024.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Adjustment includes Federal State and Local Excluded Programs

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	97,980,409.00	301	0.00	303	97,980,409.00	305	2,788,494.00	6,943,569.00	307	91,036,840.00	309
2000 - Classified Salaries	33,994,924.00	311	0.00	313	33,994,924.00	315	3,706,120.00	4,361,669.00	317	29,633,255.00	319
3000 - Employee Benefits	46,359,391.00	321	1,027,434.00	323	45,331,957.00	325	2,886,427.00	3,891,789.00	327	41,440,168.00	329
4000 - Books, Supplies Equip Replace. (6500)	12,381,640.00	331	0.00	333	12,381,640.00	335	1,178,310.00	4,468,501.00	337	7,913,139.00	339
5000 - Services. . . & 7300 - Indirect Costs	14,651,687.00	341	0.00	343	14,651,687.00	345	2,611,799.00	4,986,598.00	347	9,665,089.00	349
				TOTAL	204,340,617.00	365			TOTAL	179,688,491.00	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	74,065,512.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	7,644,916.00	380
3. STRS	3101 & 3102	9,095,215.00	382
4. PERS	3201 & 3202	756,673.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	1,477,905.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	13,137,078.00	385
7. Unemployment Insurance	3501 & 3502	39,954.00	390
8. Workers' Compensation Insurance	3601 & 3602	1,613,306.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	128,332.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		107,958,891.00	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)		425,309.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		0.00	396
14. TOTAL SALARIES AND BENEFITS		107,958,891.00	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		60.08%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	60.08%	
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)	179,688,491.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Federal State and Local Adjustment

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) — 7,879,670.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 161,814,714.71

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) — 4.87%

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. — 0.00

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

A.	**Indirect Costs**	
1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	7,607,538.00
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,236,228.00
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	44,000.00
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)	715,722.18
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)	10,603,488.18
9.	Carry-Forward Adjustment (Part IV, Line F)	(763,591.91)
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,839,896.27
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	115,396,449.71
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	30,082,073.00
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	20,196,555.29
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,325.00
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)	1,929,385.00
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)	0.00
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)	0.00
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)	13,980,831.82
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)	4,278,870.00
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
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)	185,865,489.82
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)	5.70%
D.	**Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B18)	5.29%

Part IV - Carry-forward Adjustment

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

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

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	10,603,488.18
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	268,099.57
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.26%) times Part III, Line B18); zero if negative	0.00
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.26%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.26%) times Part III, Line B18); zero if positive	(763,591.91)
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	(763,591.91)
E.	**Optional allocation of negative carry-forward adjustment over more than one year**	

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or 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:	5.29%
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-381,795.96) is applied to the current year calculation and the remainder ($-381,795.95) is deferred to one or more future years:	5.50%
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-254,530.64) is applied to the current year calculation and the remainder ($-509,061.27) is deferred to one or more future years:	5.57%
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	(763,591.91)

Approved indirect cost rate: 6.26%
Highest rate used in any program: 6.26%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	5,285,924.00	330,899.00	6.26%
01	3310	3,111,418.00	194,775.00	6.26%
01	3311	4,574.00	286.00	6.25%
01	3315	122,463.00	7,665.00	6.26%
01	3320	578,674.00	36,225.00	6.26%
01	3327	200,504.00	12,552.00	6.26%
01	3345	1,927.00	120.00	6.23%
01	3385	57,488.00	3,599.00	6.26%
01	3395	19,854.00	1,243.00	6.26%
01	4035	898,102.00	56,221.00	6.26%
01	4036	8,151.00	510.00	6.26%
01	4203	1,071,193.00	21,424.00	2.00%
01	5630	116,805.00	7,312.00	6.26%
01	6010	0.00	227,484.00	N/A
01	6230	80,553.00	5,043.00	6.26%
01	6500	22,973,659.00	1,393,403.00	6.07%
01	6512	1,373,718.00	85,995.00	6.26%
01	8150	3,924,973.00	245,703.00	6.26%
01	9010	1,583,893.00	56,349.00	3.56%
12	6052	28,233.00	1,767.00	6.26%
12	6105	3,856,408.00	240,310.00	6.23%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	2,706,707.00		839,712.00	3,546,419.00
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)		2,706,707.00	0.00	839,712.00	3,546,419.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,048,760.00			2,048,760.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	657,947.00			657,947.00
4. Books and Supplies	4000-4999	0.00		839,712.00	839,712.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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)		2,706,707.00	0.00	839,712.00	3,546,419.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00

D. COMMENTS:

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

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

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	175,900,767.00	3.54%	182,121,868.00	-0.22%	181,719,540.00
2. Federal Revenues	8100-8299	320,000.00	-100.00%		0.00%	
3. Other State Revenues	8300-8599	7,029,073.00	-52.62%	3,330,548.00	0.00%	3,330,548.00
4. Other Local Revenues	8600-8799	330,319.00	0.00%	330,319.00	0.00%	330,319.00
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	(26,318,584.00)	5.32%	(27,718,584.00)	5.05%	(29,118,584.00)
6. Total (Sum lines A1 thru A5c)		157,261,575.00	0.51%	158,064,151.00	-1.14%	156,261,823.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				77,191,228.00		77,970,859.00
b. Step & Column Adjustment				779,631.00		787,506.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	77,191,228.00	1.01%	77,970,859.00	1.01%	78,758,365.00
2. Classified Salaries						
a. Base Salaries				23,840,645.00		23,914,551.00
b. Step & Column Adjustment				73,906.00		74,135.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,840,645.00	0.31%	23,914,551.00	0.31%	23,988,686.00
3. Employee Benefits	3000-3999	35,799,955.00	7.37%	38,439,049.00	7.96%	41,497,994.00
4. Books and Supplies	4000-4999	8,852,276.00	-22.36%	6,873,253.00	0.00%	6,873,253.00
5. Services and Other Operating Expenditures	5000-5999	9,521,800.00	1.97%	9,708,976.00	3.89%	10,086,230.00
6. Capital Outlay	6000-6999	143,725.00	64.68%	236,692.00	0.00%	236,692.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	825,000.00	-3.90%	792,793.00	0.00%	792,793.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,359,634.00)	0.00%	(2,359,634.00)	0.00%	(2,359,634.00)
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)						(8,503,102.00)
11. Total (Sum lines B1 thru B10)		153,814,995.00	1.15%	155,576,539.00	-2.70%	151,371,277.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		3,446,580.00		2,487,612.00		4,890,546.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		27,165,496.00		30,612,076.00		33,099,688.00
2. Ending Fund Balance (Sum lines C and D1)		30,612,076.00		33,099,688.00		37,990,234.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	305,000.00		305,000.00		305,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,548,061.00		12,504,930.00		24,225,606.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,864,237.00		13,174,238.00		13,459,628.00
2. Unassigned/Unappropriated	9790	14,894,778.00		7,115,520.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		30,612,076.00		33,099,688.00		37,990,234.00

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	14,359,465.00	0.00%	14,359,465.00	0.00%	14,359,465.00
3. Other State Revenues	8300-8599	19,055,117.00	12.07%	21,355,117.00	-1.41%	21,055,000.00
4. Other Local Revenues	8600-8799	791,131.00	3.65%	820,000.00	0.00%	820,000.00
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	26,318,584.00	5.32%	27,718,584.00	5.05%	29,118,584.00
6. Total (Sum lines A1 thru A5c)		60,524,297.00	6.16%	64,253,166.00	1.71%	65,353,049.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,789,181.00		21,017,862.00
b. Step & Column Adjustment				228,681.00		231,196.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,789,181.00	1.10%	21,017,862.00	1.10%	21,249,058.00
2. Classified Salaries						
a. Base Salaries				10,154,279.00		10,185,757.00
b. Step & Column Adjustment				31,478.00		31,576.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,154,279.00	0.31%	10,185,757.00	0.31%	10,217,333.00
3. Employee Benefits	3000-3999	10,559,436.00	9.00%	11,509,785.00	9.00%	12,545,665.00
4. Books and Supplies	4000-4999	3,431,864.00	0.00%	3,431,864.00	0.00%	3,431,865.00
5. Services and Other Operating Expenditures	5000-5999	5,342,893.00	-0.05%	5,340,000.00	1.12%	5,400,000.00
6. Capital Outlay	6000-6999	45,000.00	4704.91%	2,162,209.00	-46.25%	1,162,209.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,119,682.00	0.99%	8,200,000.00	1.22%	8,300,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,146,628.00	0.00%	2,146,628.00	0.00%	2,146,628.00
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)		60,588,963.00	5.62%	63,994,105.00	0.72%	64,452,758.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(64,666.00)		259,061.00		900,291.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,997,522.00		3,932,856.00		4,191,917.00
2. Ending Fund Balance (Sum lines C and D1)		3,932,856.00		4,191,917.00		5,092,208.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,932,856.00		4,191,917.00		5,092,208.00
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)		3,932,856.00		4,191,917.00		5,092,208.00

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Enrollment Decline is projected on-goin.

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	175,900,767.00	3.54%	182,121,868.00	-0.22%	181,719,540.00
2. Federal Revenues	8100-8299	14,679,465.00	-2.18%	14,359,465.00	0.00%	14,359,465.00
3. Other State Revenues	8300-8599	26,084,190.00	-5.36%	24,685,665.00	-1.22%	24,385,548.00
4. Other Local Revenues	8600-8799	1,121,450.00	2.57%	1,150,319.00	0.00%	1,150,319.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		217,785,872.00	2.08%	222,317,317.00	-0.32%	221,614,872.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				97,980,409.00		98,988,721.00
b. Step & Column Adjustment				1,008,312.00		1,018,702.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	97,980,409.00	1.03%	98,988,721.00	1.03%	100,007,423.00
2. Classified Salaries						
a. Base Salaries				33,994,924.00		34,100,308.00
b. Step & Column Adjustment				105,384.00		105,711.00
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	33,994,924.00	0.31%	34,100,308.00	0.31%	34,206,019.00
3. Employee Benefits	3000-3999	46,359,391.00	7.74%	49,948,834.00	8.20%	54,043,659.00
4. Books and Supplies	4000-4999	12,284,140.00	-16.11%	10,305,117.00	0.00%	10,305,118.00
5. Services and Other Operating Expenditures	5000-5999	14,864,693.00	1.24%	15,048,976.00	2.91%	15,486,230.00
6. Capital Outlay	6000-6999	188,725.00	1171.11%	2,398,901.00	-41.69%	1,398,901.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,944,682.00	0.54%	8,992,793.00	1.11%	9,092,793.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(213,006.00)	0.00%	(213,006.00)	0.00%	(213,006.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(8,503,102.00)
11. Total (Sum lines B1 thru B10)		214,403,958.00	2.41%	219,570,644.00	-1.71%	215,824,035.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		3,381,914.00		2,746,673.00		5,790,837.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		31,163,018.00		34,544,932.00		37,291,605.00
2. Ending Fund Balance (Sum lines C and D1)		34,544,932.00		37,291,605.00		43,082,442.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	305,000.00		305,000.00		305,000.00
b. Restricted	9740	3,932,856.00		4,191,917.00		5,092,208.00
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	2,548,061.00		12,504,930.00		24,225,606.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,864,237.00		13,174,238.00		13,459,628.00
2. Unassigned/Unappropriated	9790	14,894,778.00		7,115,520.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		34,544,932.00		37,291,605.00		43,082,442.00

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,864,237.00		13,174,238.00		13,459,628.00
c. Unassigned/Unappropriated	9790	14,894,778.00		7,115,520.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		27,759,015.00		20,289,758.00		13,459,628.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.95%		9.24%		6.24%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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)		17,856.43		17,632.55		17,311.13
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		214,403,958.00		219,570,644.00		215,824,035.00
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)		214,403,958.00		219,570,644.00		215,824,035.00
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)		6,432,118.74		6,587,119.32		6,474,721.05
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)		6,432,118.74		6,587,119.32		6,474,721.05
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2015-16 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	203,614,341.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	13,677,171.00
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	1,325.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	320,901.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	5,416,493.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
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	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,738,719.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				184,198,451.00

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	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund 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	(19,803.00)	0.00	(242,077.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	19,803.00	0.00	242,077.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	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						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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	19,803.00	(19,803.00)	242,077.00	(242,077.00)	0.00	0.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund 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	(14,500.00)	0.00	(213,006.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	14,500.00	0.00	213,006.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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	14,500.00	(14,500.00)	213,006.00	(213,006.00)	0.00	0.00		