

**FRESNO UNIFIED SCHOOL DISTRICT  
BOARD AGENDA ITEM**

**AGENDA ITEM B-8**

| <b>AGENDA SECTION</b><br><i>(Check Box Below)</i> |                        |                     |                               |
|---|------------------------|---------------------|-------------------------------|
| <b>A</b><br>CONSENT                               | <b>B</b><br>DISCUSSION | <b>C</b><br>RECEIVE | <b>RECOGNIZE/<br/>PRESENT</b> |
|   | <b>X</b>               |                     |                               |

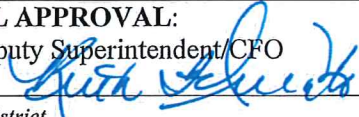

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| <b>Board Meeting</b><br><b>Date: May 25, 2016</b> |
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| <b>ACTION REQUESTED:</b><br><i>(Adopt, Approve, Ratify, Discuss, Receive, etc.)</i> | <b>Hold Public<br/>Hearing/Present/<br/>Discuss</b> |
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| <b>TITLE AND SUBJECT: Hold Public Hearing, Present and Discuss Fresno Unified School District's 2016/17 Proposed Budget and Education Protection Account</b> |
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| <p><b>DESCRIPTION/DISCUSSION:</b> Staff will present and the Board of Education will discuss the Fresno Unified School District Proposed Budget for 2016/17. The Proposed Budget includes the multi-year projected budget for the Unrestricted General Fund. The agenda item will also describe factors addressed in the 2016/17 Proposed Budget, and issues affecting the multi-year projections for 2017/18 and 2018/19.</p> <p>As required by Education Code 42127, a public hearing will be conducted to provide an opportunity for discussion of the Fresno Unified School District's 2016/17 Proposed Budget and the proposed expenditures for the Education Protection Account.</p> <p>Detailed information for the Proposed Budget and the multi-year projections will be provided to the Board of Education and will be posted on the District's website.</p> <p>The District will discuss and adopt the 2016/17 final Proposed Budget at the June 1, 2016 Board meeting.</p> <p>District Goals: This item aligns to all four Fresno Unified School District Goals.</p> |
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| <b>FINANCIAL SUMMARY:</b> Support material will be provided to the Board and available for public review on or before May 20, 2016. |
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| <b>PREPARED BY:</b><br>Jacquie Canfield, Executive Officer, Fiscal Services  | <b>DIVISION:</b> Administrative Services<br><b>PHONE:</b> 457-6226   |
| <b>CABINET LEVEL APPROVAL:</b><br>Ruth F. Quinto, Deputy Superintendent/CFO<br><i>(Signature Required)</i>  | <b>SUPERINTENDENT APPROVAL:</b><br> |

A positive certification reflects that the district will have a positive General Fund balance and a positive cash balance for the current year and two subsequent years. The following chart shows the multi-year projected budget for the Unrestricted General Fund. A description of the assumptions for the 2016/17 Proposed Budget, and factors affecting the multi-year projections for 2017/18 and 2018/19 are listed below. The multi-year projection assumes the district will maintain a minimum reserve level of no less than 5% for all years.

|   | <u>Projected</u><br><u>2015/16</u> | <u>Projected</u><br><u>2016/17</u> | <u>Projected</u><br><u>2017/18</u> | <u>Projected</u><br><u>2018/19</u> |
|---|------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| <b>Ongoing Funds</b>                          |                                    |                                    |                                    |                                    |
| Revenues                                      | \$651.36                           | \$696.31                           | \$704.11                           | \$721.41                           |
| - Expenses, Sources/Uses                      | \$624.03                           | \$688.65                           | \$705.28                           | \$727.26                           |
| Ongoing Net Change in Fund Balance            | \$27.33                            | \$7.66                             | (\$1.17)                           | (\$5.85)                           |
| <b>One-Time Funds</b>                         |                                    |                                    |                                    |                                    |
| Revenues                                      | \$35.87                            | \$17.82                            | \$2.32                             | \$2.32                             |
| - One-Time Expenses                           | \$59.30                            | \$32.13                            | \$0.00                             | \$0.00                             |
| One Time Net Change in Fund Balance           | (\$23.43)                          | (\$14.31)                          | \$2.32                             | \$2.32                             |
| <b>Total Unrestricted General Fund:</b>       |                                    |                                    |                                    |                                    |
| Beginning Balance                             | \$62.79                            | \$66.69                            | \$60.04                            | \$61.19                            |
| Ending Balance                                | <b>\$66.69</b>                     | <b>\$60.04</b>                     | <b>\$61.19</b>                     | <b>\$57.66</b>                     |
| Cash, Inventory, Prepaid Assets               | \$2.58                             | \$2.58                             | \$2.58                             | \$2.58                             |
| Designated Funds                              | \$10.00                            | \$10.00                            | \$10.00                            | \$10.00                            |
| Reserve for One-Time Expenses and Carryover   | \$10.92                            | \$0.00                             | \$0.00                             | \$0.00                             |
| <b>Net Unrestricted General Fund Balance:</b> | <b>\$43.19</b>                     | <b>\$47.46</b>                     | <b>\$48.61</b>                     | <b>\$45.08</b>                     |
| <b>Change in Reserve</b>                      | <b>(\$6.40)</b>                    | <b>\$4.27</b>                      | <b>\$1.15</b>                      | <b>(\$3.53)</b>                    |
| Reserve level                                 | 5.08%                              | 5.24%                              | 5.56%                              | 5.03%                              |

### **General Comments Regarding the Proposed Budget for 2016/17**

The 2016/17 Proposed Budget includes recommendations that continue to balance the Board of Education's investment in educational programs for students, employee compensation, and fiscal responsibility with minimal financial reserves. The district's Proposed Budget for 2016/17 keeps at the forefront the Board's Core Beliefs, Commitments, and Adopted Goals, and to every extent possible, prioritizes student learning for teachers and students.

The assumptions outlined below are based on guidance received from School Services and the Governor's May Revise information:

- The Department of Finance estimated in January 2016 the Local Control Funding Formula (LCFF) "gap" funding level at 51.97% for 2015/16. Current guidance projects the LCFF funding at 52.20%
- The prior guidance in January 2016 projected the LCFF funding level at 49.08% for 2016/17. Current guidance projects the LCFF funding at 54.84% in 2016/17

- The prior guidance in January 2016 from School Services projected LCFF funding at 27.56% for 2017/18. Current guidance projects the LCFF funding at 19.30% in 2017/18
- The current guidance from School Services projects the LCFF funding at 34.25% for 2018/19
- Funded COLAs are included as follows: 0.00%, 1.11% and 2.42% for 2016/17, 2017/18 and 2018/19, respectively
- The Governor's May Revise message includes quite a bit of caution on the future economic condition and he remains steadfastly committed to fiscal prudence. The May Revise report mentioned how *"the economy has finished its seventh year of expansion, two years longer than the average recovery. The next recession is getting closer-even if we cannot tell you exactly when it will hit."* The report continues to emphasize that *"fully filling the Rainy Day Fund by the time the next recession begins should be the primary fiscal goal of the state."*
- STRS employer costs will be increasing from 10.73% to 12.58% in 2016/17 and again from 12.58% to 14.43% in 2017/18. In 2018/19, the employer costs increase to 16.28%
- PERS employer costs will be increasing from 11.85% to 13.89% in 2016/17, and again from 13.89% to 15.50% in 2017/18. In 2018/19, the employer costs increase to 17.10%.

### **Estimates for 2015/16**

In preparation of the 2016/17 Proposed Budget, an analysis was completed to estimate the 2015/16 ending balance. The Second Interim projected a net Unrestricted General Fund ending balance of \$39.50 million. The revised projected net Unrestricted General Fund ending balance is \$43.19 million. The difference is due mainly to the following:

- Savings for new programs such as the professional learning column and CTE expansion
- Plans to implement CTE high school facility infrastructure in a future year
- Reserve for a future textbook adoption.

### **Proposed Budget for 2016/17**

**Local Control Funding Formula** – As mentioned earlier, the 2016/17 Proposed Budget assumes the State COLA of 0.00% for 2016/17 and the LCFF "gap" funding level at 54.84% which equates to approximately \$43.6 million which is an increase of \$3.3 million over January. These new supplemental/concentration funds are proposed to increase the hours' elementary libraries are available for students and to renovate the high school restrooms. Additional information is provided later in this memo.

**Mandate One-Time Funding** – The May Revise includes an increase in one-time funding of \$15.7 million for the 2016/17 Proposed Budget, which is an increase of \$1.5 million over January and added to the proposed budgets for the pools at McLane and Roosevelt high schools.

**Education Protection Account** – As required by the passage of Proposition 30 in November 2012, a public hearing must be conducted to discuss and approve utilization of Education Protection Account (EPA) funds for the 2016/17 fiscal year. This public hearing may be conducted with the budget public hearing. All K-12 local agencies have the sole authority to determine how the funds

are spent as long as the salaries and benefits are not used for administrators or any other administrative costs (as determined through the account code structure).

In addition, it is required for the annual financial audit to include verification that EPA funds were used as specified by Proposition 30, and the additional cost of the audit would be an allowable expense from the EPA. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

For 2016/17, the EPA funds are estimated to be 13% of the LCFF funds. This equates to \$89 million. All funds will be used to support teacher salary and benefit costs.

**Aligned Instructional System** – In preparation for the 2016/17 Proposed Budget, the School Leadership Division evaluated the Targeted Improvement Action items supported by categorical and LCFF funds. These initiatives total \$19.4 million for 2016/17. The following information summarizes the improvement actions by school level:

**The Early Learning and Elementary School Aligned Instructional System items include:**

- Instructional coaches
- Lead teachers of Accountable Communities
- Dual Immersion teachers
- Early Learning classroom aides
- Administrative support

The total cost for all funding sources is \$8.8 million.

**The Middle School Aligned Instructional System items include:**

- Lead teachers of Accountable Communities
- Counselors
- Instructional coaches
- IPL and ELA/Math intervention teachers
- Men's/Women's Alliance

The total cost for all funding sources is \$3.4 million.

**The High School Aligned Instructional System items include:**

- Counselors
- Instructional coaches
- Lead teachers of Accountable Communities
- ELA/Math intervention teachers
- Corrective reading/intervention
- Credit Recovery
- Administrative support
- Online learning

The total cost for all funding sources is \$7.2 million.

**Supplemental and Concentration Programs** – The Local Control Accountability Plan Executive Summary Report includes all new and prior year ongoing programs approved by the Board that are

supported with supplemental and concentration funds provided through LCFE funds totaling \$154 million. Below is a description of new or expanded programs:

**School Site Funds** – As presented at the February 10, 2016 Board meeting, the 2016/17 Proposed Budget includes an additional \$5.1 million in school site allocations for a total allocation of approximately \$26 million. In addition, all schools continue to receive approximately \$18 million in instructional classroom, after-school activities/athletics, and library supplies.

**Goal 2 Expansion** – As presented at the February 24, 2016 Board meeting, in addition to the funds already provided to school sites, the 2016/17 Proposed Budget for Goal 2 includes an additional \$1.45 million to support expansion of Goal 2 activities such as:

- Expand enrichment trips for students in transitional kindergarten through grade 2 including an additional relief bus driver
- Increase support for fingerprinting parent volunteers
- Convert seven high school athletic trainers from part-time to full-time
- Additional athletic manager II
- Increase support for music repair/maintenance, uniforms, equipment, and training
- Regional athletic events for elementary and middle school feeders
- Support costs for student body to attend playoff events

**GATE/AP/IB Expansion** – As presented at the February 24, 2016 Board meeting, the 2016/17 Proposed Budget includes an additional \$925,000 for expansion of the Gifted and Talented Education (GATE), Advanced Placement (AP) and International Baccalaureate (IB) programs. The additional funds will provide for:

- Professional learning for elementary GATE teachers to be GATE certified
- Professional learning for secondary teachers teaching GATE/Honors/AP/IB classes
- TSA to coordinate AP program at each comprehensive high school
- Manager and TSA to oversee GATE/AP/IB expansion
- Increase GATE classes offered at all elementary and middle schools
- Summer on-ramp program for seventh grade students in GATE/Honors and ninth grade students taking AP classes in the fall
- AP/IB learning labs and tutoring for students

**Curriculum** – As presented at the February 24, 2016 Board meeting, the 2016/17 Proposed Budget includes an additional \$375,000 to build the collective capacity and improve instruction. The additional funds will provide for three additional positions: Science Manager II, PE/Comprehensive Sexual Health Education Manager II and History/Social Studies TSA.

**Teacher Refresh Program** – As presented at the March 30, 2016 Board meeting, the 2016/17 Proposed Budget includes \$650,000 to support changing the teacher computer refresh cycle program from five years to three years.

**Safety and Security** – As presented at the March 30, 2016 Board meeting, the 2016/17 Proposed Budget includes approximately \$700,000 to support the district’s match for the police grant for the additional officers at the secondary schools, support for the police chaplaincy program at the elementary schools and expanded coverage for Shot Spotters.

**Summer School** – As presented at the March 30, 2016 Board meeting, the 2016/17 Proposed Budget includes \$1.2 million supported by Title I funds to support paying teachers based on the bargaining unit member’s hourly rate of pay.

**AP Testing** – As presented at the April 13, 2016 Board meeting, the 2016/17 Proposed Budget includes approximately \$200,000 to increase the support for covering the cost of student AP tests.

**Early Learning** – As presented at the April 13, 2016 Board meeting, the 2016/17 Proposed Budget includes \$800,000 supported by State Pre-School funds for the following:

- Nine additional paraprofessionals due to increased enrollment
- Addition of a pre-school classroom for three-year-old children supported by a teacher and two paraprofessionals
- Analyst position

Additional staff supported by grants including a Manager, Early Childhood Special Education teacher and an additional Community Relations Specialist.

**Restorative Justice** – As presented at the April 13, 2016 Board meeting, the 2016/17 Proposed Budget includes an increase of \$800,000 supported by Title I funds to add six counselors to expand restorative justice to an additional region.

**Foster and Homeless Students** – As presented at the April 13, 2016 Board meeting, the 2016/17 Proposed Budget includes an increase of \$600,000 to add five social workers to increase service to students in grades 6-12 and increase the support for transition to middle school and high school graduation.

**Middle Schools** – As presented at the April 13, 2016 Board meeting, the 2016/17 Proposed Budget includes an increase of \$300,000 to add six resource counseling assistants to increase social emotional support to high need/priority middle schools. As well as providing conflict resolution, social skills and individual support to students.

**High School Pilot** – As presented at the April 13, 2016 Board meeting, the 2016/17 Proposed Budget includes a social worker to provide students social emotional support through individual and group counseling utilizing a district hired, PPS credentialed social worker, as opposed to a contracted provider. This allows the district to serve a greater number of students and to document interventions in ATLAS, and monitor the quality and quantity of services provided to our students. No additional funds are requested as existing funds will be reprioritized for this initiative.

**Health Services** – At the April 27, 2016 Board meeting, the proposal included \$144,000 for two community nurses and \$600,000 in additional support due to funding shifts for Medi-Cal billing services. The 2016/17 Proposed Budget continues to include support for

the two community nurses with revised costs at \$154,000, and also revises the amount to cover the funding shifts from \$600,000 to \$700,000.

**Special Education** – At the April 27, 2016 Board meeting, the proposed contract increase for the Fresno County Office of Education to serve Fresno Unified Adult Transition students and loss of revenue for Fresno County deaf students was discussed. While the proposed rate change is being negotiated, the 2016/17 Proposed Budget includes the initial estimate of \$1.8 million.

**English Learners** – As presented at the May 11, 2016 Board meeting, the 2016/17 Proposed Budget includes \$2.5 million for English Learners. The additional funds will provide for:

- Five TSA's to develop and provide English Learner professional learning to teachers
- Teachers to increase Hmong courses at high schools
- TSA to assist with Dual Immersion expansion
- Provide additional teaching time outside of class for English Learner students enrolled in AP courses
- Expand Family Literacy Project sessions for parents
- Expand "Abriendo Puertas" courses for parents of early English Learners
- Establish college exposure for students and families of English Learners

**Career Technical Education** – As presented at the May 11, 2016 Board meeting, the 2016/17 Proposed Budget includes the addition of three TSA's, a manager II for College Readiness and an additional job developer. These positions will be supported within the current allocation.

**Elementary Library Support** – The proposed 2016/17 budget includes approximately \$300,000 increase the hours' elementary libraries are available for students.

**Additional Support of Goal 2** – The 2016/17 Proposed Budget includes \$100,000 to support costs for the student body to attend playoff events and for qualifying students to attend regional and national academic competitions.

**Furniture and Technology Needs for New Classrooms** – As presented at the March 30, 2016 Board meeting, the 2016/17 Proposed Budget includes \$545,000 to support the needs to establish new classrooms.

**Communications** – As presented at the March 30, 2016 Board meeting, the 2016/17 Proposed Budget includes \$85,000 to support the "I Am Ready Initiative" which includes cost of expanding the Buildings Future to a monthly addition and production of school site posters and public service announcements.

**Fee Based After School Program** – As presented at the March 30, 2016 Board meeting, the 2016/17 Proposed Budget includes approximately \$400,000 to support establishing the fee-based program at six addition sites. The program will be cost neutral.

**Human Resources** – As presented at the March 30, 2016 Board meeting, the 2016/17 Proposed Budget includes reprioritizing positions and establishing two positions with existing funds.

**Transportation** – As presented at the March 30, 2016 Board meeting, the 2016/17 Proposed Budget includes approximately \$200,000 for the projected increase for the First Student transportation contract.

**Maintenance and Operations** – As presented at the March 30, 2016 Board meeting, the 2016/17 Proposed Budget includes an increased investment of \$1.7 million to support an increase in utilities of \$1.5 million, and two additional irrigation specialist positions of approximately \$160,000.

**Technology** – As presented at the March 30, 2016 Board meeting, the 2016/17 Proposed Budget includes approximately \$900,000 to support an increase in vendor maintenance contracts, and as previously mentioned, funds to support changing the teacher computer refresh cycle from five years to three years of \$650,000. In addition, one-time E-rate funds of \$725,000 will support upgrades to aging routers and switches at school sites.

**Legal** – As presented at the March 30, 2016 Board meeting, the 2016/17 Proposed Budget includes an additional \$250,000 for legal costs.

**Equity and Access** – As presented at the April 13, 2016 Board meeting, the 2016/17 Proposed Budget includes \$23,000 to support reprioritizing positions and creating a lead analyst position.

### **One-Time Items**

**Carryover of One-Time Funds** – The 2016/17 Proposed Budget includes \$10.9 million in one-time funds for CTE facility, facility projects and donations.

**One-Time Allocations** – The 2016/17 Proposed Budget includes \$21.6 million for the following one-time allocations:

- \$1.9 million to continue State standards professional learning for teachers
- \$2.6 million for renovating bathrooms at high schools
- \$1.4 million for early learning restroom access
- \$950,000 for middle school lighting
- \$1.45 million for painting of schools
- \$11.7 million for pools for McLane/Roosevelt
- \$535,000 for two buses for Goal 2 trips and repair hoist for bus maintenance
- \$400,000 to replace cafeteria tables
- \$18,000 for November 2016 Board election
- \$500,000 for English Language art books for transitional kindergarten

**Renovating High School Restrooms** – As mentioned above, a one-time allocation is proposed to renovate student restrooms at the high schools. The condition of student restrooms was the highest priority of each student group at the multiple LCAP input sessions conducted on high school campuses. The proposed project would upgrade and standardize partitions, increase accessibility, replace damaged fixtures, and replace and/or install hand dryers and soap



dispensers. In addition, security cameras will be installed at locations to monitor restroom entrance/exits for enhanced safety. The Campus Culture team will be working with student representatives to create a campaign for students to take pride in their newly renovated student restrooms to “keep our restrooms fresh.”

**McLane/Roosevelt Pools** – As mentioned previously, a one-time allocation of \$11.7 million is recommended for the pools at Roosevelt and McLane. At the February 10, 2016 Board meeting, the estimate for the pool projects was \$9.5 million. It is recommended to increase this allocation to \$11.7 million to ensure the projects have adequate funds.

**Employee Support** – In consideration of an appropriate balance of the three legs of the stool, an additional investment in employee compensation will be proposed.

### **Multi-Year Items**

**Future Textbook Adoption** – The California Department of Education is currently evaluating textbooks in other areas such as Social Studies and Science. \$10 million is designated in 2015/16 for a textbook adoption in future years.

**District Health Contribution** – In accordance with the current employee bargaining agreements, the district contribution level is \$16,645 per employee participant, an increase of \$642 over 2015/16, equating to \$4.6 million for the Health Fund. In addition, the district’s health contribution is estimated to increase by \$73 in 2017/18 equating to \$518,000 and an additional \$259 in 2018/19 equating to \$1.8 million.

**District Workers’ Compensation** – As previously reported, the benefit rate for Workers’ Compensation is being funded to maintain the reserve level to 71% at the end of 2015/16 and continue the level of funding to maintain the reserve level of 70% in 2016/17 (see note 1 on page 10 of this memo regarding funding level).

**District Liability Rate** – The Liability rate is adjusted from 0.74% to 0.76% in 2016/17 and remains at the same level for future years.

**STRS and PERS Employer Costs** – The multi-year projections include funding for significantly increased employer rates for STRS and PERS at the levels mentioned earlier in the report. These increased rates equate to \$7.0 million in increased contributions in 2016/17, \$6.6 million in increased contributions in 2017/18, and \$6.6 million in increased contributions for 2018/19 for the General Fund.

These increases bring the district’s total contributions for STRS to \$46.2 million, \$52.8 million and \$59.4 million for 2016/17, 2017/18 and 2018/19, respectively. For PERS this brings the district’s total contributions to \$12.7 million, \$13.1 million and \$14.5 million for 2016/17, 2017/18 and 2018/19, respectively.

**GASB 45** – The multi-year projections include a \$1.5 million contribution from the Unrestricted General Fund and \$2 million from the Health Fund for all years. The GASB 45 reserve is estimated at \$33.9 million as of June 30, 2017.

**Minimum Wage** – Governor Jerry Brown approved Senate Bill (SB) 3, which incrementally increases California’s minimum wage to \$15. The increases begin in January 2017 and will continue through 2023. The multi-year projections include approximately \$133,000 in 2017/18 and approximately \$800,000 for 2018/19.

**Cash Flow Report** – The SACS Report includes a two-year Cash Flow Report. The Cash Flow Report utilizes Fresno County Office of Education guidance for the distribution of State funds and projects a positive cash balance of \$116 million on June 30, 2017. The positive cash balance is a reflection of the State and Federal government providing more timely distribution of funds.

**Reserve Levels** – As previously reported to the Board, the district has six types of reserves. The following table lists the current projected 2015/16 reserve levels and the plans to change the reserve level for the 2016/17 fiscal year.

| <b>Reserve Type (in millions)</b> | <b>Estimated 2015/16</b> | <b>Planned Change</b> | <b>Proposed 2016/17</b> | <b>Recommended Level 2016/17</b> |
|-----------------------------------|--------------------------|-----------------------|-------------------------|----------------------------------|
| Unrestricted General Fund         | \$43.19                  | \$ 4.27               | \$47.46                 | \$ 47.46                         |
| Workers’ Compensation             | \$27.17                  | \$ 0.52               | \$27.69                 | \$ 39.55 <sup>(1)</sup>          |
| General Liability Reserve         | \$ 0.63                  | \$ 0.33               | \$ 0.96                 | \$ 0.96 <sup>(1)</sup>           |
| Health Fund Incurred But Not Paid | \$17.81                  | \$ 0.98               | \$18.79                 | \$ 18.79 <sup>(1)</sup>          |
| Retiree Lifetime Health Liability | \$29.75                  | \$ 4.10               | \$33.85                 | \$964.64 <sup>(1)</sup>          |
| Health Fund Unencumbered Reserves | \$12.48                  | \$ 3.05               | \$15.53                 | \$ 24.20 <sup>(2)</sup>          |

<sup>(1)</sup> Recommended level is provided by actuarial study

<sup>(2)</sup> Recommended level is provided by the Joint Health Management Board contracted consultant

A full copy of Fresno Unified School District’s 2016/17 Proposed Budget is available in the Board of Education office, the Fiscal Services Department and on the Fiscal Services website at the following link:

<http://www.fresnounified.org/dept/fiscalservices/Pages/Default.aspx>

A summary of all budgets is shown on the following page.

Attachment: SACS report

Fresno Unified School District  
2016-17 Proposed Budget Summary

| Fund Name                                | Estimated Beginning Balance | Estimated Revenues      | Estimated Expenditures  | Other Financing Sources | Estimated Ending Fund Balance |
|--|-----------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|
| General Fund-Unrestricted                | \$ 66,688,930               | \$ 714,125,658          | \$ 629,385,892          | \$ (91,388,893)         | \$ 60,039,803                 |
| General Fund-Restricted                  | \$ 8,272,156                | \$ 172,447,478          | \$ 259,722,623          | \$ 79,002,989           | \$ -                          |
| <b>Total General Fund</b>                | <b>\$ 74,961,086</b>        | <b>\$ 886,573,136</b>   | <b>\$ 889,108,515</b>   | <b>\$ (12,385,904)</b>  | <b>\$ 60,039,803</b>          |
| Adult Education Fund                     | \$ 880,208                  | \$ 7,885,654            | \$ 8,765,862            | \$ -                    | \$ -                          |
| Child Development Fund                   | \$ -                        | \$ 12,525,303           | \$ 12,525,303           | \$ -                    | \$ -                          |
| Deferred Maintenance Fund                | \$ -                        | \$ -                    | \$ 8,682,087            | \$ 8,682,087            | \$ -                          |
| Developer Fee Fund                       | \$ 2,158,650                | \$ 839,911              | \$ 1,100,000            | \$ (7,500)              | \$ 1,891,061                  |
| Adult Education Building Fund            | \$ 2,167,386                | \$ -                    | \$ -                    | \$ -                    | \$ 2,167,386                  |
| Measure Q-Series C-Building Fund         | \$ -                        | \$ -                    | \$ -                    | \$ -                    | \$ -                          |
| Measure Q-Series D-Building Fund         | \$ 36,620,737               | \$ -                    | \$ -                    | \$ (36,620,737)         | \$ -                          |
| Measure Q-Series E-Building Fund         | \$ 55,055,531               | \$ 96,564               | \$ 24,000               | \$ (55,128,095)         | \$ -                          |
| <b>Total Building Funds</b>              | <b>\$ 93,843,654</b>        | <b>\$ 96,564</b>        | <b>\$ 24,000</b>        | <b>\$ (91,748,832)</b>  | <b>\$ 2,167,386</b>           |
| County School Facilities Fund            | \$ 10,520,612               | \$ -                    | \$ 95,057,357           | \$ 84,536,745           | \$ -                          |
| Special Reserve Capital Outlay           | \$ 5,137,664                | \$ 34,071               | \$ -                    | \$ -                    | \$ 5,171,735                  |
| Total Bond Int and Redemption            | \$ 27,911,676               | \$ 40,073,706           | \$ 40,113,879           | \$ 27,709               | \$ 27,899,212                 |
| Cafeteria Fund                           | \$ 12,466,957               | \$ 52,069,824           | \$ 51,256,725           | \$ -                    | \$ 13,280,056                 |
| Retiree Benefit Fund                     | \$ 29,745,352               | \$ 627,430              | \$ 23,820               | \$ 3,500,000            | \$ 33,848,962                 |
| Health-Self-Insurance Fund               | \$ 12,478,444               | \$ 148,317,915          | \$ 143,262,494          | \$ (2,000,000)          | \$ 15,533,865                 |
| Liability-Self-Insurance Fund            | \$ 632,565                  | \$ 3,757,420            | \$ 3,431,385            | \$ -                    | \$ 958,600                    |
| Workers Compensation-Self-Insurance Fund | \$ (10,485,536)             | \$ 7,745,483            | \$ 9,121,358            | \$ -                    | \$ (11,861,411)               |
| Defined Benefits-Self-Insurance Fund     | \$ 9,332,026                | \$ 1,189,677            | \$ 834,311              | \$ -                    | \$ 9,687,392                  |
| <b>Total Internal Service Funds</b>      | <b>\$ 11,957,499</b>        | <b>\$ 161,010,495</b>   | <b>\$ 156,649,548</b>   | <b>\$ (2,000,000)</b>   | <b>\$ 14,318,446</b>          |
| <b>TOTALS</b>                            | <b>\$ 269,583,358</b>       | <b>\$ 1,161,736,094</b> | <b>\$ 1,263,307,096</b> | <b>\$ (9,395,695)</b>   | <b>\$ 158,616,661</b>         |

| Charter Schools                   | Est Beginning Balance | Estimated Revenues | Estimated Expenditures | Other Financing Sources | Estimated Ending Fund Balance | Estimated ADA |
|-----------------------------------|-----------------------|--------------------|------------------------|-------------------------|-------------------------------|---------------|
| Aspen                             | \$ -                  | \$ 1,500,900       | \$ 1,430,410           | \$ -                    | \$ 70,490                     | 130           |
| Charter G. Woodson Public Charter | \$ 886,062            | \$ 5,623,905       | \$ 5,391,716           | \$ (31,137)             | \$ 1,087,114                  | 452           |
| Kepler                            | \$ 653,925            | \$ 3,770,799       | \$ 3,647,142           | \$ -                    | \$ 777,582                    | 366           |
| Morris E. Dailey                  | \$ 1,728,710          | \$ 3,004,023       | \$ 3,154,150           | \$ -                    | \$ 1,578,583                  | 335           |
| School of Unlimited Learning      | \$ 80,302             | \$ 2,372,280       | \$ 2,372,280           | \$ -                    | \$ 80,302                     | 190           |
| Sierra                            | \$ 2,346,633          | \$ 4,955,798       | \$ 4,952,964           | \$ -                    | \$ 2,349,467                  | 442           |
| University High                   | \$ 2,059,428          | \$ 4,675,895       | \$ 4,477,695           | \$ -                    | \$ 2,257,628                  | 479           |
| Valley Preparatory Academy        | \$ 755,782            | \$ 4,092,014       | \$ 3,771,753           | \$ -                    | \$ 1,076,043                  | 352           |

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

| Description   | Resource Codes | Object Codes           | 2015-16 Estimated Actuals |                 |                           | 2016-17 Budget   |                 |                           | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
|   |                |                        | Unrestricted (A)          | Restricted (B)  | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E)  | Total Fund col. D + E (F) |                     |
| <b>A. REVENUES</b>  |                |                        |                           |                 |                           |                  |                 |                           |                     |
| 1) LCFF Sources   |                | 8010-8099              | 629,956,449.00            | 0.00            | 629,956,449.00            | 673,525,850.00   | 0.00            | 673,525,850.00            | 6.9%                |
| 2) Federal Revenue  |                | 8100-8299              | 296,228.00                | 75,394,506.00   | 75,690,734.00             | 296,228.00       | 81,671,054.00   | 81,967,282.00             | 8.3%                |
| 3) Other State Revenue  |                | 8300-8599              | 48,959,054.00             | 83,677,118.00   | 132,636,172.00            | 28,799,920.00    | 84,491,350.00   | 113,291,270.00            | -14.6%              |
| 4) Other Local Revenue  |                | 8600-8799              | 8,011,022.00              | 9,146,796.00    | 17,157,818.00             | 11,503,660.00    | 6,285,074.00    | 17,788,734.00             | 3.7%                |
| 5) TOTAL REVENUES   |                |                        | 687,222,753.00            | 168,218,420.00  | 855,441,173.00            | 714,125,658.00   | 172,447,478.00  | 886,573,136.00            | 3.6%                |
| <b>B. EXPENDITURES</b>  |                |                        |                           |                 |                           |                  |                 |                           |                     |
| 1) Certificated Salaries  |                | 1000-1999              | 282,891,923.00            | 77,762,736.00   | 360,654,659.00            | 296,602,331.00   | 81,505,683.47   | 378,108,014.47            | 4.8%                |
| 2) Classified Salaries  |                | 2000-2999              | 73,610,092.00             | 38,036,414.00   | 111,646,506.00            | 74,515,955.00    | 35,565,021.00   | 110,080,976.00            | -1.4%               |
| 3) Employee Benefits  |                | 3000-3999              | 140,944,051.00            | 68,491,603.00   | 209,435,654.00            | 145,013,055.00   | 79,164,055.00   | 224,177,110.00            | 7.0%                |
| 4) Books and Supplies   |                | 4000-4999              | 50,515,447.00             | 17,900,182.00   | 68,415,629.00             | 32,354,811.00    | 22,489,569.00   | 54,844,380.00             | -19.8%              |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 60,514,066.00             | 24,486,779.00   | 85,000,845.00             | 76,704,951.00    | 29,952,986.25   | 106,657,937.25            | 25.5%               |
| 6) Capital Outlay   |                | 6000-6999              | 1,056,480.00              | 4,731,428.00    | 5,787,908.00              | 11,265,443.00    | 3,250,171.00    | 14,515,614.00             | 150.8%              |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 2,225,273.00              | 579,815.00      | 2,805,088.00              | 2,350,313.00     | 580,000.00      | 2,930,313.00              | 4.5%                |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | (8,681,326.00)            | 6,692,260.00    | (1,989,066.00)            | (9,420,967.00)   | 7,215,137.00    | (2,205,830.00)            | 10.9%               |
| 9) TOTAL EXPENDITURES   |                |                        | 603,076,006.00            | 238,681,217.00  | 841,757,223.00            | 629,385,892.00   | 259,722,622.72  | 889,108,514.72            | 5.6%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        |                           |                 |                           |                  |                 |                           |                     |
|   |                |                        | 84,146,747.00             | (70,462,797.00) | 13,683,950.00             | 84,739,766.00    | (87,275,144.72) | (2,535,378.72)            | -118.5%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                           |                 |                           |                  |                 |                           |                     |
| 1) Interfund Transfers  |                |                        |                           |                 |                           |                  |                 |                           |                     |
| a) Transfers In   |                | 8900-8929              | 7,500.00                  | 3,356,409.00    | 3,363,909.00              | 7,500.00         | 3,356,409.00    | 3,363,909.00              | 0.0%                |
| b) Transfers Out  |                | 7600-7629              | 4,500,000.00              | 3,356,409.00    | 7,856,409.00              | 2,970,000.00     | 3,356,409.00    | 6,326,409.00              | -19.5%              |
| 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                      | 9,423,404.00     | 0.00            | 9,423,404.00              | New                 |
| 3) Contributions  |                | 8960-8999              | (75,756,969.00)           | 75,756,969.00   | 0.00                      | (79,002,989.00)  | 79,002,989.00   | 0.00                      | 0.0%                |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | (80,249,469.00)           | 75,756,969.00   | (4,492,500.00)            | (91,388,893.00)  | 79,002,989.00   | (12,385,904.00)           | 175.7%              |

| Description  | Resource Codes | Object Codes | 2015-16 Estimated Actuals |                |                           | 2016-17 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 3,897,278.00              | 5,294,172.00   | 9,191,450.00              | (6,649,127.00)   | (8,272,155.72) | (14,921,282.72)           | -262.3%             |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance                                  |                | 9791         | 62,791,651.86             | 2,977,983.72   | 65,769,635.58             | 66,688,929.86    | 8,272,155.72   | 74,961,085.58             | 14.0%               |
| a) As of July 1 - Unaudited                                |                | 9793         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Audit Adjustments                                       |                |              | 62,791,651.86             | 2,977,983.72   | 65,769,635.58             | 66,688,929.86    | 8,272,155.72   | 74,961,085.58             | 14.0%               |
| c) As of July 1 - Audited (F1a + F1b)                      |                | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| d) Other Restatements                                      |                |              | 62,791,651.86             | 2,977,983.72   | 65,769,635.58             | 66,688,929.86    | 8,272,155.72   | 74,961,085.58             | 14.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 66,688,929.86             | 8,272,155.72   | 74,961,085.58             | 60,039,802.86    | 0.00           | 60,039,802.86             | -19.9%              |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              |                           |                |                           |                  |                |                           |                     |
| Components of Ending Fund Balance                          |                |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable  |                |              | 62,646.87                 | 0.00           | 62,646.87                 | 62,646.87        | 0.00           | 62,646.87                 | 0.0%                |
| Revolving Cash   |                | 9711         | 2,483,396.54              | 0.00           | 2,483,396.54              | 2,483,396.54     | 0.00           | 2,483,396.54              | 0.0%                |
| Stores   |                | 9712         | 33,005.00                 | 0.00           | 33,005.00                 | 33,005.00        | 0.00           | 33,005.00                 | 0.0%                |
| Prepaid Expenditures                                       |                | 9713         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Others   |                | 9719         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Restricted  |                | 9740         | 0.00                      | 8,272,155.72   | 8,272,155.72              | 0.00             | 0.00           | 0.00                      | -100.0%             |
| c) Committed   |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Stabilization Arrangements                                 |                | 9750         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Commitments  |                | 9760         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| d) Assigned  |                |              | 20,918,525.00             | 0.00           | 20,918,525.00             | 10,000,000.00    | 0.00           | 10,000,000.00             | -52.2%              |
| Other Assignments  |                | 9780         | 43,191,356.45             | 0.00           | 43,191,356.45             | 47,460,754.45    | 0.00           | 47,460,754.45             | 9.9%                |
| e) Unassigned/unappropriated                               |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Reserve for Economic Uncertainties                         |                | 9789         |                           |                |                           |                  |                |                           |                     |
| Unassigned/Unappropriated Amount                           |                | 9790         |                           |                |                           |                  |                |                           |                     |

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



General Fund  
Unrestricted and Restricted  
Expenditures by Object

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

| Description   | 2015-16 Estimated Actuals |                   |                                 | 2016-17 Budget        |                   |                                 | % Diff<br>Column<br>C & F |
|---|---------------------------|-------------------|---------------------------------|-----------------------|-------------------|---------------------------------|---------------------------|
|   | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D)   | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| <b>LCFF SOURCES</b>                                     |                           |                   |                                 |                       |                   |                                 |                           |
| Principal Apportionment                                 |                           |                   |                                 |                       |                   |                                 |                           |
| State Aid - Current Year                                | 488,551,431.00            | 0.00              | 488,551,431.00                  | 535,657,951.00        | 0.00              | 535,657,951.00                  | 9.6%                      |
| Education Protection Account State Aid - Current Year   | 92,059,934.00             | 0.00              | 92,059,934.00                   | 88,532,510.00         | 0.00              | 88,532,510.00                   | -3.8%                     |
| State Aid - Prior Years                                 | 0.00                      | 0.00              | 0.00                            | 0.00                  | 0.00              | 0.00                            | 0.0%                      |
| Tax Relief Subventions                                  |                           |                   |                                 |                       |                   |                                 |                           |
| Homeowners' Exemptions                                  | 618,136.00                | 0.00              | 618,136.00                      | 618,136.00            | 0.00              | 618,136.00                      | 0.0%                      |
| Timber Yield Tax  | 0.00                      | 0.00              | 0.00                            | 0.00                  | 0.00              | 0.00                            | 0.0%                      |
| Other Subventions/In-Lieu Taxes                         | 0.00                      | 0.00              | 0.00                            | 0.00                  | 0.00              | 0.00                            | 0.0%                      |
| County & District Taxes                                 |                           |                   |                                 |                       |                   |                                 |                           |
| Secured Roll Taxes                                      | 52,678,469.00             | 0.00              | 52,678,469.00                   | 52,678,469.00         | 0.00              | 52,678,469.00                   | 0.0%                      |
| Unsecured Roll Taxes                                    | 2,723,710.00              | 0.00              | 2,723,710.00                    | 2,723,710.00          | 0.00              | 2,723,710.00                    | 0.0%                      |
| Prior Years' Taxes                                      | 95,920.00                 | 0.00              | 95,920.00                       | 95,920.00             | 0.00              | 95,920.00                       | 0.0%                      |
| Supplemental Taxes                                      | 1,089,282.00              | 0.00              | 1,089,282.00                    | 1,089,282.00          | 0.00              | 1,089,282.00                    | 0.0%                      |
| Education Revenue Augmentation<br>Fund (ERAF)           | (5,597,849.00)            | 0.00              | (5,597,849.00)                  | (5,597,849.00)        | 0.00              | (5,597,849.00)                  | 0.0%                      |
| Community Redevelopment Funds<br>(SB 617/699/1992)      | 271,892.00                | 0.00              | 271,892.00                      | 271,892.00            | 0.00              | 271,892.00                      | 0.0%                      |
| Penalties and Interest from<br>Delinquent Taxes         | 0.00                      | 0.00              | 0.00                            | 0.00                  | 0.00              | 0.00                            | 0.0%                      |
| Miscellaneous Funds (EC 41604)<br>Royalties and Bonuses | 0.00                      | 0.00              | 0.00                            | 0.00                  | 0.00              | 0.00                            | 0.0%                      |
| Other In-Lieu Taxes                                     | 0.00                      | 0.00              | 0.00                            | 0.00                  | 0.00              | 0.00                            | 0.0%                      |
| Less: Non-LCFF<br>(50%) Adjustment                      | 0.00                      | 0.00              | 0.00                            | 0.00                  | 0.00              | 0.00                            | 0.0%                      |
| <b>Subtotal, LCFF Sources</b>                           | <b>632,490,925.00</b>     | <b>0.00</b>       | <b>632,490,925.00</b>           | <b>676,070,021.00</b> | <b>0.00</b>       | <b>676,070,021.00</b>           | <b>6.9%</b>               |
| <b>LCFF Transfers</b>                                   |                           |                   |                                 |                       |                   |                                 |                           |
| Unrestricted LCFF Transfers -<br>Current Year           | 0.00                      | 0.00              | 0.00                            | 0.00                  | 0.00              | 0.00                            | 0.0%                      |
| All Other LCFF Transfers -<br>Current Year              | 0.00                      | 0.00              | 0.00                            | 0.00                  | 0.00              | 0.00                            | 0.0%                      |
| Transfers to Charter Schools in Lieu of Property Taxes  | (2,534,476.00)            | 0.00              | (2,534,476.00)                  | (2,544,171.00)        | 0.00              | (2,544,171.00)                  | 0.4%                      |
| Property Taxes Transfers                                | 0.00                      | 0.00              | 0.00                            | 0.00                  | 0.00              | 0.00                            | 0.0%                      |

| Description  | Resource Codes | Object Codes | 2015-16 Estimated Actuals |                |                           | 2016-17 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| LCFF/Revenue Limit Transfers - Prior Years                   |                | 8099         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL LCFF SOURCES   |                |              | 629,956,449.00            | 0.00           | 629,956,449.00            | 673,525,850.00   | 0.00           | 673,525,850.00            | 6.9%                |
| <b>FEDERAL REVENUE</b>                                       |                |              |                           |                |                           |                  |                |                           |                     |
| Maintenance and Operations                                   |                | 8110         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Special Education Entitlement                                |                | 8181         | 0.00                      | 13,301,823.00  | 13,301,823.00             | 0.00             | 13,301,823.00  | 13,301,823.00             | 0.0%                |
| Special Education Discretionary Grants                       |                | 8182         | 0.00                      | 1,785,878.00   | 1,785,878.00              | 0.00             | 1,786,018.00   | 1,786,018.00              | 0.0%                |
| Child Nutrition Programs                                     |                | 8220         | 0.00                      | 1,959,370.00   | 1,959,370.00              | 0.00             | 1,959,370.00   | 1,959,370.00              | 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                      | 269,672.00     | 269,672.00                | 0.00             | 349,930.00     | 349,930.00                | 29.8%               |
| 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         |                           | 44,854,766.00  | 44,854,766.00             |                  | 50,645,848.00  | 50,645,848.00             | 12.9%               |
| NCLB: Title I, Part D, Local Delinquent Programs             | 3025           | 8290         |                           | 104,989.00     | 104,989.00                |                  | 112,082.00     | 112,082.00                | 6.8%                |
| NCLB: Title II, Part A, Teacher Quality                      | 4035           | 8290         |                           | 5,533,482.00   | 5,533,482.00              |                  | 6,018,241.00   | 6,018,241.00              | 8.8%                |
| NCLB: Title III, Immigrant Education Program                 | 4201           | 8290         |                           | 59,419.00      | 59,419.00                 |                  | 51,978.00      | 51,978.00                 | -12.5%              |

| Description   | Resource Codes                        | Object Codes | 2015-16 Estimated Actuals |                |                           | 2016-17 Budget   |                |                           | % Diff Column C & F |         |
|---|---------------------------------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|---------|
|   |                                       |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |         |
| NCLB: Title III, Limited English Proficient (LEP) Student Program   | 4203                                  | 8290         |                           | 1,800,525.00   | 1,800,525.00              |                  |                | 1,609,975.00              | 1,609,975.00        | -10.6%  |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610                                  | 8290         |                           | 0.00           | 0.00                      |                  |                | 0.00                      | 0.00                | 0.0%    |
| Other No Child Left Behind  | 3012-3020, 3030-3199, 4036-4126, 5510 | 8290         |                           | 957,532.00     | 957,532.00                |                  |                | 825,000.00                | 825,000.00          | -13.8%  |
| Vocational and Applied Technology Education                         | 3500-3699                             | 8290         |                           | 1,152,912.00   | 1,152,912.00              |                  |                | 1,152,912.00              | 1,152,912.00        | 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         | 296,228.00                | 3,614,138.00   | 3,910,366.00              | 296,228.00       | 3,857,877.00   | 4,154,105.00              | 4,154,105.00        | 6.2%    |
| <b>TOTAL, FEDERAL REVENUE</b>                                       |                                       |              | 296,228.00                | 75,394,506.00  | 75,690,734.00             | 296,228.00       | 81,671,054.00  | 81,967,282.00             | 81,967,282.00       | 8.3%    |
| <b>OTHER STATE REVENUE</b>  |                                       |              |                           |                |                           |                  |                |                           |                     |         |
| Other State Apportionments  |                                       |              |                           |                |                           |                  |                |                           |                     |         |
| ROC/JP Entitlement  | 6360                                  | 8319         |                           | 0.00           | 0.00                      |                  |                | 0.00                      | 0.00                | 0.0%    |
| Special Education Master Plan                                       | 6500                                  | 8311         |                           | 36,719,609.00  | 36,719,609.00             |                  |                | 36,593,904.00             | 36,593,904.00       | -0.3%   |
| Current Year  | 6500                                  | 8319         |                           | 756,183.00     | 756,183.00                |                  |                | 0.00                      | 0.00                | -100.0% |
| Prior Years   | All Other                             | 8311         | 0.00                      | 1,135,094.00   | 1,135,094.00              | 0.00             | 1,147,688.00   | 1,147,688.00              | 1,147,688.00        | 1.1%    |
| All Other State Apportionments - Current Year                       | All Other                             | 8319         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.00                | 0.0%    |
| All Other State Apportionments - Prior Years                        | All Other                             | 8520         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.00                | 0.0%    |
| Child Nutrition Programs  |                                       | 8550         | 37,611,346.00             | 0.00           | 37,611,346.00             | 18,098,219.00    | 0.00           | 18,098,219.00             | 18,098,219.00       | -51.9%  |
| Mandated Costs Reimbursements                                       |                                       | 8560         | 9,803,270.00              | 3,006,898.00   | 12,810,168.00             | 9,679,600.00     | 2,834,740.00   | 12,514,340.00             | 12,514,340.00       | -2.3%   |
| Lottery - Unrestricted and Instructional Materials                  |                                       |              |                           |                |                           |                  |                |                           |                     |         |
| Tax Relief Subventions  |                                       |              |                           |                |                           |                  |                |                           |                     |         |
| Restricted Levies - Other   |                                       |              |                           |                |                           |                  |                |                           |                     |         |
| Homeowners' Exemptions  |                                       | 8575         | 0.00                      | 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                      | 0.00                | 0.0%    |
| Pass-Through Revenues from State Sources                            |                                       | 8587         | 0.00                      | 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         |                           | 3,789,488.00   | 3,789,488.00              |                  | 3,778,039.00   | 3,778,039.00              | 3,778,039.00        | -0.3%   |
| Charter School Facility Grant                                       | 6030                                  | 8590         |                           | 0.00           | 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                      | 0.00                | 0.0%    |

| Description  | Resource Codes | Object Codes | 2015-16 Estimated Actuals |                |                           | 2016-17 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| California Clean Energy Jobs Act                   | 6230           | 8590         |                           | 4,023,924.00   | 4,023,924.00              |                  | 0.00           | 0.00                      | -100.0%             |
| Career Technical Education Incentive Grant Program | 6387           | 8590         |                           | 1,098,160.00   | 1,098,160.00              |                  | 3,280,449.00   | 3,280,449.00              | 198.7%              |
| 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         | 1,544,438.00              | 33,147,762.00  | 34,692,200.00             | 1,022,101.00     | 36,856,530.00  | 37,878,631.00             | 9.2%                |
| TOTAL, OTHER STATE REVENUE                         |                |              | 48,959,054.00             | 83,677,118.00  | 132,636,172.00            | 28,799,920.00    | 84,491,350.00  | 113,291,270.00            | -14.6%              |

| Description  | 2015-16 Estimated Actuals |                   |                                 | 2016-17 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|--|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|  | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| <b>OTHER LOCAL REVENUE</b>                                     |                           |                   |                                 |                     |                   |                                 |                           |
| Other Local Revenue<br>County and District Taxes               |                           |                   |                                 |                     |                   |                                 |                           |
| Other Restricted Levies<br>Secured Roll                        | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Unsecured Roll   | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Prior Years' Taxes   | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Supplemental Taxes   | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Non-Ad Valorem Taxes<br>Parcel Taxes                           | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Other  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction | 0.00                      | 134,960.00        | 134,960.00                      | 0.00                | 1,293,352.00      | 1,293,352.00                    | 858.3%                    |
| Penalties and Interest from<br>Delinquent Non-LCFF<br>Taxes    | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Sales  |                           |                   |                                 |                     |                   |                                 |                           |
| Sale of Equipment/Supplies                                     | 14,085.00                 | 0.00              | 14,085.00                       | 42,527.00           | 0.00              | 42,527.00                       | 201.9%                    |
| Sale of Publications   | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Food Service Sales   | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| All Other Sales  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Leases and Rentals   | 290,391.00                | 0.00              | 290,391.00                      | 542,993.00          | 0.00              | 542,993.00                      | 87.0%                     |
| Interest   | 1,400,000.00              | 0.00              | 1,400,000.00                    | 1,000,000.00        | 0.00              | 1,000,000.00                    | -28.6%                    |
| Net Increase (Decrease) in the Fair Value<br>of Investments    | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Fees and Contracts   |                           |                   |                                 |                     |                   |                                 |                           |
| Adult Education Fees   | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Non-Resident Students  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Transportation Fees From Individuals                           | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Interagency Services   | 504,259.00                | 1,758,022.00      | 2,262,281.00                    | 525,000.00          | 893,054.00        | 1,418,054.00                    | -37.3%                    |
| Mitigation/Developer Fees                                      | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| All Other Fees and Contracts                                   | 697,388.00                | 0.00              | 697,388.00                      | 1,122,830.00        | 0.00              | 1,122,830.00                    | 61.0%                     |
| Other Local Revenue<br>Plus: Misc Funds Non-LCFF               |                           |                   |                                 |                     |                   |                                 |                           |

| Description   | Resource Codes | Object Codes | 2015-16 Estimated Actuals |                |                           | 2016-17 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| (50%) Adjustment  |                | 8691         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Pass-Through Revenues From Local Sources                            |                | 8697         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Local Revenue   |                | 8699         | 5,104,899.00              | 7,253,814.00   | 12,358,713.00             | 8,270,310.00     | 4,098,668.00   | 12,368,978.00             | 0.1%                |
| 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                      | 0.0%                |
| From Districts or Charter Schools                                   | 6500           | 8792         |                           | 0.00           | 0.00                      |                  |                | 0.00                      | 0.0%                |
| From County Offices   | 6500           | 8793         |                           | 0.00           | 0.00                      |                  |                | 0.00                      | 0.0%                |
| From JPAs   |                |              |                           |                |                           |                  |                |                           |                     |
| ROC/P Transfers   |                |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools                                   | 6360           | 8791         |                           | 0.00           | 0.00                      |                  |                | 0.00                      | 0.0%                |
| From Districts or Charter Schools                                   | 6360           | 8792         |                           | 0.00           | 0.00                      |                  |                | 0.00                      | 0.0%                |
| From County Offices   | 6360           | 8793         |                           | 0.00           | 0.00                      |                  |                | 0.00                      | 0.0%                |
| From JPAs   |                |              |                           |                |                           |                  |                |                           |                     |
| 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 Districts or Charter Schools                                   | All Other      | 8792         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From County Offices   | All Other      | 8793         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From JPAs   |                |              |                           |                |                           |                  |                |                           |                     |
| 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  |                |              | 8,011,022.00              | 9,146,796.00   | 17,157,818.00             | 11,503,660.00    | 6,285,074.00   | 17,788,734.00             | 3.7%                |
| TOTAL, REVENUES   |                |              | 687,222,753.00            | 168,218,420.00 | 855,441,173.00            | 714,125,658.00   | 172,447,478.00 | 886,573,136.00            | 3.6%                |

| Description  | Resource Codes | Object Codes | 2015-16 Estimated Actuals |                      |                           | 2016-17 Budget        |                      |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------------|---------------------------|-----------------------|----------------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B)       | Total Fund col. A + B (C) | Unrestricted (D)      | Restricted (E)       | Total Fund col. D + E (F) |                     |
| <b>CERTIFICATED SALARIES</b>                           |                |              |                           |                      |                           |                       |                      |                           |                     |
| Certificated Teachers' Salaries                        |                | 1100         | 234,046,446.00            | 54,094,109.00        | 288,140,555.00            | 246,255,282.00        | 55,512,353.00        | 301,767,635.00            | 4.7%                |
| Certificated Pupil Support Salaries                    |                | 1200         | 12,456,962.00             | 8,842,286.00         | 21,299,248.00             | 12,158,223.00         | 10,279,148.72        | 22,437,371.72             | 5.3%                |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 32,577,520.00             | 10,567,168.00        | 43,144,688.00             | 33,088,996.00         | 10,341,408.75        | 43,430,404.75             | 0.7%                |
| Other Certificated Salaries                            |                | 1900         | 3,810,995.00              | 4,259,173.00         | 8,070,168.00              | 5,099,830.00          | 5,372,773.00         | 10,472,603.00             | 29.8%               |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>282,891,923.00</b>     | <b>77,762,736.00</b> | <b>360,654,659.00</b>     | <b>296,602,331.00</b> | <b>81,505,683.47</b> | <b>378,108,014.47</b>     | <b>4.8%</b>         |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                           |                      |                           |                       |                      |                           |                     |
| Classified Instructional Salaries                      |                | 2100         | 3,704,158.00              | 18,922,752.00        | 22,626,910.00             | 3,311,495.00          | 17,305,581.00        | 20,617,076.00             | -8.9%               |
| Classified Support Salaries                            |                | 2200         | 36,807,569.00             | 13,602,361.00        | 50,409,930.00             | 37,241,440.00         | 13,219,436.00        | 50,460,876.00             | 0.1%                |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 7,348,125.00              | 1,986,440.00         | 9,334,565.00              | 7,805,371.00          | 1,734,734.00         | 9,540,105.00              | 2.2%                |
| Clerical, Technical and Office Salaries                |                | 2400         | 22,858,108.00             | 2,979,058.00         | 25,837,166.00             | 23,321,076.00         | 2,751,168.00         | 26,072,244.00             | 0.9%                |
| Other Classified Salaries                              |                | 2900         | 2,892,132.00              | 545,803.00           | 3,437,935.00              | 2,836,573.00          | 554,102.00           | 3,390,675.00              | -1.4%               |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>73,610,092.00</b>      | <b>38,036,414.00</b> | <b>111,646,506.00</b>     | <b>74,515,955.00</b>  | <b>35,565,021.00</b> | <b>110,080,976.00</b>     | <b>-1.4%</b>        |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                           |                      |                           |                       |                      |                           |                     |
| STRS   |                | 3101-3102    | 30,645,256.00             | 28,883,274.00        | 59,528,530.00             | 36,812,251.00         | 38,182,889.00        | 74,995,140.00             | 26.0%               |
| PERS   |                | 3201-3202    | 7,695,999.00              | 3,958,327.00         | 11,654,326.00             | 9,397,630.00          | 4,242,865.00         | 13,640,495.00             | 17.0%               |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 9,080,903.00              | 3,837,769.00         | 12,918,672.00             | 9,871,638.00          | 3,926,691.00         | 13,798,329.00             | 6.8%                |
| Health and Welfare Benefits                            |                | 3401-3402    | 55,124,307.00             | 20,694,171.00        | 75,818,478.00             | 58,998,145.00         | 21,954,716.00        | 80,952,861.00             | 6.8%                |
| Unemployment Insurance                                 |                | 3501-3502    | 175,006.00                | 56,856.00            | 231,862.00                | 184,906.00            | 58,726.00            | 243,632.00                | 5.1%                |
| Workers' Compensation                                  |                | 3601-3602    | 7,600,363.00              | 2,421,871.00         | 10,022,234.00             | 5,304,023.00          | 1,643,966.00         | 6,947,989.00              | -30.7%              |
| OPEB, Allocated  |                | 3701-3702    | 22,515,439.00             | 8,452,211.00         | 30,967,650.00             | 23,980,454.00         | 8,968,935.00         | 32,949,389.00             | 6.4%                |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| Other Employee Benefits                                |                | 3901-3902    | 8,106,778.00              | 187,124.00           | 8,293,902.00              | 464,008.00            | 185,267.00           | 649,275.00                | -92.2%              |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>140,944,051.00</b>     | <b>68,491,603.00</b> | <b>209,435,654.00</b>     | <b>145,013,055.00</b> | <b>79,164,055.00</b> | <b>224,177,110.00</b>     | <b>7.0%</b>         |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                           |                      |                           |                       |                      |                           |                     |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 17,786,225.00             | 1,274,382.00         | 19,060,607.00             | 576,503.00            | 1,000,000.00         | 1,576,503.00              | -91.7%              |
| Books and Other Reference Materials                    |                | 4200         | 809,721.00                | 3,340,686.00         | 4,150,407.00              | 1,840,843.00          | 7,016,962.00         | 8,857,805.00              | 113.4%              |
| Materials and Supplies                                 |                | 4300         | 17,670,476.00             | 9,254,377.00         | 26,924,853.00             | 19,775,932.00         | 11,429,668.00        | 31,205,600.00             | 15.9%               |



| Description   | Resource Codes | Object Codes | 2015-16 Estimated Actuals |                |                           | 2016-17 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Noncapitalized Equipment                                    |                | 4400         | 14,246,225.00             | 2,137,954.00   | 16,384,179.00             | 10,141,033.00    | 1,151,156.00   | 11,292,189.00             | -31.1%              |
| Food  |                | 4700         | 2,800.00                  | 1,892,783.00   | 1,895,583.00              | 20,500.00        | 1,891,783.00   | 1,912,283.00              | 0.9%                |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | 50,515,447.00             | 17,900,182.00  | 68,415,629.00             | 32,354,811.00    | 22,489,569.00  | 54,844,380.00             | -19.8%              |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                           |                |                           |                  |                |                           |                     |
| Subagreements for Services                                  |                | 5100         | 13,780,012.00             | 11,469,808.00  | 25,249,820.00             | 14,125,316.00    | 10,587,721.00  | 24,713,037.00             | -2.1%               |
| Travel and Conferences                                      |                | 5200         | 1,001,791.00              | 881,150.00     | 1,882,941.00              | 1,414,011.00     | 970,092.00     | 2,384,103.00              | 26.6%               |
| Dues and Memberships  |                | 5300         | 123,959.00                | 180.00         | 124,139.00                | 122,974.00       | 1,400.00       | 124,374.00                | 0.2%                |
| Insurance   |                | 5400 - 5450  | 2,523,485.00              | 859,861.00     | 3,383,346.00              | 2,796,120.00     | 890,853.00     | 3,686,973.00              | 9.0%                |
| Operations and Housekeeping Services                        |                | 5500         | 19,412,824.00             | 98,677.00      | 19,511,501.00             | 20,726,554.00    | 65,684.00      | 20,792,238.00             | 6.6%                |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 6,833,361.00              | 1,773,455.00   | 8,606,816.00              | 19,260,085.00    | 4,521,318.00   | 23,781,403.00             | 176.3%              |
| Transfers of Direct Costs                                   |                | 5710         | (1,375,760.00)            | 1,375,760.00   | 0.00                      | (1,715,604.00)   | 1,715,604.00   | 0.00                      | 0.0%                |
| Transfers of Direct Costs - Interfund                       |                | 5750         | (24,588.00)               | (1,982,935.00) | (2,007,523.00)            | (94,297.00)      | (1,678,805.00) | (1,773,102.00)            | -11.7%              |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 16,723,807.00             | 9,984,468.00   | 26,708,275.00             | 18,651,866.00    | 12,850,208.25  | 31,502,074.25             | 17.9%               |
| Communications  |                | 5900         | 1,515,175.00              | 26,355.00      | 1,541,530.00              | 1,417,926.00     | 28,911.00      | 1,446,837.00              | -6.1%               |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | 60,514,066.00             | 24,486,779.00  | 85,000,845.00             | 76,704,951.00    | 29,952,986.25  | 106,657,937.25            | 25.5%               |

| Description   | Resource Codes | Object Codes | 2015-16 Estimated Actuals |                     |                           | 2016-17 Budget       |                     |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|---------------------|---------------------------|----------------------|---------------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B)      | Total Fund col. A + B (C) | Unrestricted (D)     | Restricted (E)      | Total Fund col. D + E (F) |                     |
| <b>CAPITAL OUTLAY</b>   |                |              |                           |                     |                           |                      |                     |                           |                     |
| Land  |                | 6100         | 1,747.00                  | 0.00                | 1,747.00                  | 10,000,000.00        | 0.00                | 10,000,000.00             | 572309.8%           |
| Land Improvements   |                | 6170         | 0.00                      | 0.00                | 0.00                      | 0.00                 | 0.00                | 0.00                      | 0.0%                |
| Buildings and Improvements of Buildings   |                | 6200         | 233,114.00                | 53,998.00           | 287,112.00                | 223,201.00           | 468,024.00          | 691,225.00                | 140.8%              |
| 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         | 269,434.00                | 2,101,762.00        | 2,371,196.00              | 766,966.00           | 1,755,565.00        | 2,522,531.00              | 6.4%                |
| Equipment Replacement   |                | 6500         | 552,185.00                | 2,575,668.00        | 3,127,853.00              | 275,276.00           | 1,026,582.00        | 1,301,858.00              | -58.4%              |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>1,056,480.00</b>       | <b>4,731,428.00</b> | <b>5,787,908.00</b>       | <b>11,265,443.00</b> | <b>3,250,171.00</b> | <b>14,515,614.00</b>      | <b>150.8%</b>       |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                              |                |              |                           |                     |                           |                      |                     |                           |                     |
| Tuition   |                | 7110         | 0.00                      | 0.00                | 0.00                      | 0.00                 | 0.00                | 0.00                      | 0.0%                |
| Tuition for Instruction Under Interdistrict Attendance Agreements                       |                | 7130         | 51,067.00                 | 0.00                | 51,067.00                 | 51,067.00            | 0.00                | 51,067.00                 | 0.0%                |
| State Special Schools   |                | 7141         | 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 |                | 7142         | 1,404,580.00              | 579,815.00          | 1,984,395.00              | 1,514,167.00         | 580,000.00          | 2,094,167.00              | 5.5%                |
| Payments to County Offices  |                | 7143         | 0.00                      | 0.00                | 0.00                      | 0.00                 | 0.00                | 0.00                      | 0.0%                |
| Payments to JPAs  |                | 7211         | 0.00                      | 0.00                | 0.00                      | 0.00                 | 0.00                | 0.00                      | 0.0%                |
| Transfers of Pass-Through Revenues To Districts or Charter Schools                      |                | 7212         | 0.00                      | 0.00                | 0.00                      | 0.00                 | 0.00                | 0.00                      | 0.0%                |
| To County Offices   |                | 7213         | 0.00                      | 0.00                | 0.00                      | 0.00                 | 0.00                | 0.00                      | 0.0%                |
| To JPAs   |                | 7221         |                           |                     |                           |                      |                     |                           |                     |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools     | 6500           | 7221         |                           | 0.00                | 0.00                      |                      | 0.00                | 0.00                      | 0.0%                |
| To County Offices   | 6500           | 7222         |                           | 0.00                | 0.00                      |                      | 0.00                | 0.00                      | 0.0%                |
| To JPAs   | 6500           | 7223         |                           | 0.00                | 0.00                      |                      | 0.00                | 0.00                      | 0.0%                |
| ROC/P Transfers of Apportionments To Districts or Charter Schools                       | 6360           | 7221         |                           | 0.00                | 0.00                      |                      | 0.00                | 0.00                      | 0.0%                |
| To County Offices   | 6360           | 7222         |                           | 0.00                | 0.00                      |                      | 0.00                | 0.00                      | 0.0%                |
| To JPAs   | 6360           | 7223         |                           | 0.00                | 0.00                      |                      | 0.00                | 0.00                      | 0.0%                |
| Other Transfers of Apportionments   | All Other      | 7221-7223    | 0.00                      | 0.00                | 0.00                      | 0.00                 | 0.00                | 0.00                      | 0.0%                |
| All Other Transfers   |                | 7281-7283    | 769,626.00                | 0.00                | 769,626.00                | 785,079.00           | 0.00                | 785,079.00                | 2.0%                |

| Description   | Resource Codes | Object Codes | 2015-16 Estimated Actuals |                |                           | 2016-17 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| All Other Transfers Out to All Others                     |                | 7299         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Debt Service  |                |              |                           |                |                           |                  |                |                           |                     |
| Debt Service - Interest                                   |                | 7438         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Debt Service - Principal                            |                | 7439         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL_OTHER OUTGO (excluding Transfers of Indirect Costs) |                |              | 2,225,273.00              | 579,815.00     | 2,805,088.00              | 2,350,313.00     | 580,000.00     | 2,930,313.00              | 4.5%                |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>          |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Indirect Costs                               |                | 7310         | (6,692,260.00)            | 6,692,260.00   | 0.00                      | (7,215,137.00)   | 7,215,137.00   | 0.00                      | 0.0%                |
| Transfers of Indirect Costs - Interfund                   |                | 7350         | (1,989,066.00)            | 0.00           | (1,989,066.00)            | (2,205,830.00)   | 0.00           | (2,205,830.00)            | 10.9%               |
| TOTAL_OTHER OUTGO - TRANSFERS OF INDIRECT COSTS           |                |              | (8,681,326.00)            | 6,692,260.00   | (1,989,066.00)            | (9,420,967.00)   | 7,215,137.00   | (2,205,830.00)            | 10.9%               |
| TOTAL EXPENDITURES  |                |              | 603,076,006.00            | 238,681,217.00 | 841,757,223.00            | 629,385,892.00   | 259,722,622.72 | 889,108,514.72            | 5.6%                |

| Description   | Resource Codes | Object Codes | 2015-16 Estimated Actuals |                |                           | 2016-17 Budget   |                |                           | % Diff Column C & F |        |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|--------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |        |
| <b>INTERFUND TRANSFERS</b>                                    |                |              |                           |                |                           |                  |                |                           |                     |        |
| <b>INTERFUND TRANSFERS IN</b>                                 |                |              |                           |                |                           |                  |                |                           |                     |        |
| From: Special Reserve Fund                                    |                | 8912         | 0.00                      | 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                      | 0.00                | 0.0%   |
| Other Authorized Interfund Transfers In                       |                | 8919         | 7,500.00                  | 3,356,409.00   | 3,363,909.00              | 7,500.00         | 3,356,409.00   | 3,363,909.00              | 3,363,909.00        | 0.0%   |
| <b>(a) TOTAL INTERFUND TRANSFERS IN</b>                       |                |              | 7,500.00                  | 3,356,409.00   | 3,363,909.00              | 7,500.00         | 3,356,409.00   | 3,363,909.00              | 3,363,909.00        | 0.0%   |
| <b>INTERFUND TRANSFERS OUT</b>                                |                |              |                           |                |                           |                  |                |                           |                     |        |
| To: Child Development Fund                                    |                | 7611         | 0.00                      | 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                      | 0.00                | 0.0%   |
| To: State School Building Fund/ County School Facilities Fund |                | 7613         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.00                | 0.0%   |
| To: Cafeteria Fund  |                | 7616         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.00                | 0.0%   |
| Other Authorized Interfund Transfers Out                      |                | 7619         | 4,500,000.00              | 3,356,409.00   | 7,856,409.00              | 2,970,000.00     | 3,356,409.00   | 6,326,409.00              | 6,326,409.00        | -19.5% |
| <b>(b) TOTAL INTERFUND TRANSFERS OUT</b>                      |                |              | 4,500,000.00              | 3,356,409.00   | 7,856,409.00              | 2,970,000.00     | 3,356,409.00   | 6,326,409.00              | 6,326,409.00        | -19.5% |
| <b>OTHER SOURCES/USES</b>                                     |                |              |                           |                |                           |                  |                |                           |                     |        |
| <b>SOURCES</b>  |                |              |                           |                |                           |                  |                |                           |                     |        |
| State Appointments  |                | 8931         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.00                | 0.0%   |
| Emergency Appointments  |                |              |                           |                |                           |                  |                |                           |                     |        |
| Proceeds  |                |              |                           |                |                           |                  |                |                           |                     |        |
| Proceeds from Sale/Lease-Purchase of Land/Buildings           |                | 8953         | 0.00                      | 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                      | 0.00                | 0.0%   |
| Long-Term Debt Proceeds                                       |                |              |                           |                |                           |                  |                |                           |                     |        |
| Proceeds from Certificates of Participation                   |                | 8971         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.00                | 0.0%   |
| Proceeds from Capital Leases                                  |                | 8972         | 0.00                      | 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                      | 0.00                | 0.0%   |
| All Other Financing Sources                                   |                | 8979         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.00                | 0.0%   |

| Description                                     | Resource Codes | Object Codes | 2015-16 Estimated Actuals |                |                           | 2016-17 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| (c) TOTAL, SOURCES                              |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>USES</b>                                     |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Funds from Lapsed/Reorganized LEAs |                | 7651         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Financing Uses                        |                | 7699         | 0.00                      | 0.00           | 0.00                      | 9,423,404.00     | 0.00           | 9,423,404.00              | New                 |
| (d) TOTAL, USES                                 |                |              | 0.00                      | 0.00           | 0.00                      | 9,423,404.00     | 0.00           | 9,423,404.00              | New                 |
| <b>CONTRIBUTIONS</b>                            |                |              |                           |                |                           |                  |                |                           |                     |
| Contributions from Unrestricted Revenues        |                | 8980         | (75,756,969.00)           | 75,756,969.00  | 0.00                      | (79,002,989.00)  | 79,002,989.00  | 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                        |                |              | (75,756,969.00)           | 75,756,969.00  | 0.00                      | (79,002,989.00)  | 79,002,989.00  | 0.00                      | 0.0%                |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>      |                |              | (80,249,469.00)           | 75,756,969.00  | (4,492,500.00)            | (91,388,893.00)  | 79,002,989.00  | (12,385,904.00)           | 175.7%              |
| (a - b + c - d + e)                             |                |              |                           |                |                           |                  |                |                           |                     |

| Description  | Function Codes | Object Codes        | 2015-16 Estimated Actuals |                 |                           | 2016-17 Budget   |                 |                           | % Diff Column C & F |
|--|----------------|---------------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
|  |                |                     | Unrestricted (A)          | Restricted (B)  | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E)  | Total Fund col. D + E (F) |                     |
| <b>A. REVENUES</b>   |                |                     |                           |                 |                           |                  |                 |                           |                     |
| 1) LCFF Sources  |                | 8010-8099           | 629,956,449.00            | 0.00            | 629,956,449.00            | 673,525,850.00   | 0.00            | 673,525,850.00            | 6.9%                |
| 2) Federal Revenue   |                | 8100-8299           | 296,228.00                | 75,394,506.00   | 75,690,734.00             | 296,228.00       | 81,671,054.00   | 81,967,282.00             | 8.3%                |
| 3) Other State Revenue   |                | 8300-8599           | 48,959,054.00             | 83,677,118.00   | 132,636,172.00            | 28,799,920.00    | 84,491,350.00   | 113,291,270.00            | -14.6%              |
| 4) Other Local Revenue   |                | 8600-8799           | 8,011,022.00              | 9,146,796.00    | 17,157,818.00             | 11,503,660.00    | 6,285,074.00    | 17,788,734.00             | 3.7%                |
| 5) TOTAL REVENUES  |                |                     | 687,222,753.00            | 168,218,420.00  | 855,441,173.00            | 714,125,658.00   | 172,447,478.00  | 886,573,136.00            | 3.6%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                           |                 |                           |                  |                 |                           |                     |
| 1) Instruction   | 1000-1999      |                     | 365,451,666.00            | 137,384,501.00  | 502,836,167.00            | 356,339,773.00   | 149,987,924.00  | 506,327,697.00            | 0.7%                |
| 2) Instruction - Related Services  | 2000-2999      |                     | 78,225,026.00             | 34,161,943.00   | 112,386,969.00            | 89,144,341.00    | 36,672,837.75   | 125,817,178.75            | 11.9%               |
| 3) Pupil Services  | 3000-3999      |                     | 40,292,478.00             | 26,722,794.00   | 67,015,272.00             | 42,239,470.00    | 29,311,085.72   | 71,550,555.72             | 6.8%                |
| 4) Ancillary Services  | 4000-4999      |                     | 13,513,217.00             | 4,647,587.00    | 18,160,804.00             | 15,887,411.00    | 4,456,809.00    | 20,344,220.00             | 12.0%               |
| 5) Community Services  | 5000-5999      |                     | 2,124,123.00              | 17,575.00       | 2,141,698.00              | 2,051,198.00     | 37,444.00       | 2,088,642.00              | -2.5%               |
| 6) Enterprise  | 6000-6999      |                     | 2,050,699.00              | 27,741.00       | 2,078,440.00              | 2,191,793.00     | 58,789.00       | 2,250,582.00              | 8.3%                |
| 7) General Administration  | 7000-7999      |                     | 28,778,662.00             | 8,564,390.00    | 37,343,052.00             | 27,376,250.00    | 7,992,543.00    | 35,368,793.00             | -5.3%               |
| 8) Plant Services  | 8000-8999      |                     | 70,414,862.00             | 26,574,871.00   | 96,989,733.00             | 91,805,343.00    | 30,625,190.25   | 122,430,533.25            | 26.2%               |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 2,225,273.00              | 579,815.00      | 2,805,088.00              | 2,350,313.00     | 580,000.00      | 2,930,313.00              | 4.5%                |
| 10) TOTAL EXPENDITURES   |                |                     | 603,076,006.00            | 238,681,217.00  | 841,757,223.00            | 629,385,892.00   | 259,722,622.72  | 889,108,514.72            | 5.6%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     |                           |                 |                           |                  |                 |                           |                     |
|  |                |                     | 84,146,747.00             | (70,462,797.00) | 13,683,950.00             | 84,739,766.00    | (87,275,144.72) | (2,535,378.72)            | -118.5%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                           |                 |                           |                  |                 |                           |                     |
| 1) Interfund Transfers   |                |                     |                           |                 |                           |                  |                 |                           |                     |
| a) Transfers In  |                | 8900-8929           | 7,500.00                  | 3,356,409.00    | 3,363,909.00              | 7,500.00         | 3,356,409.00    | 3,363,909.00              | 0.0%                |
| b) Transfers Out   |                | 7600-7629           | 4,500,000.00              | 3,356,409.00    | 7,856,409.00              | 2,970,000.00     | 3,356,409.00    | 6,326,409.00              | -19.5%              |
| 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                      | 9,423,404.00     | 0.00            | 9,423,404.00              | New                 |
| 3) Contributions   |                | 8980-8999           | (75,756,969.00)           | 75,756,969.00   | 0.00                      | (79,002,989.00)  | 79,002,989.00   | 0.00                      | 0.0%                |
| 4) TOTAL OTHER FINANCING SOURCES/USES  |                |                     | (80,249,469.00)           | 75,756,969.00   | (4,492,500.00)            | (91,388,893.00)  | 79,002,989.00   | (12,385,904.00)           | 175.7%              |

| Description  | Function Codes | Object Codes | 2015-16 Estimated Actuals |                |                           | 2016-17 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 3,897,278.00              | 5,294,172.00   | 9,191,450.00              | (6,649,127.00)   | (8,272,155.72) | (14,921,282.72)           | -262.3%             |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance                                  |                | 9791         | 62,791,651.86             | 2,977,983.72   | 65,769,635.58             | 66,688,929.86    | 8,272,155.72   | 74,961,085.58             | 14.0%               |
| a) As of July 1 - Unaudited                                |                | 9793         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Audit Adjustments                                       |                |              | 62,791,651.86             | 2,977,983.72   | 65,769,635.58             | 66,688,929.86    | 8,272,155.72   | 74,961,085.58             | 14.0%               |
| c) As of July 1 - Audited (F1a + F1b)                      |                | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| d) Other Restatements                                      |                |              | 62,791,651.86             | 2,977,983.72   | 65,769,635.58             | 66,688,929.86    | 8,272,155.72   | 74,961,085.58             | 14.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 66,688,929.86             | 8,272,155.72   | 74,961,085.58             | 60,039,802.86    | 0.00           | 60,039,802.86             | -19.9%              |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              |                           |                |                           |                  |                |                           |                     |
| Components of Ending Fund Balance                          |                |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable  |                |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash   |                | 9711         | 62,646.87                 | 0.00           | 62,646.87                 | 62,646.87        | 0.00           | 62,646.87                 | 0.0%                |
| Stores   |                | 9712         | 2,483,396.54              | 0.00           | 2,483,396.54              | 2,483,396.54     | 0.00           | 2,483,396.54              | 0.0%                |
| Prepaid Expenditures                                       |                | 9713         | 33,005.00                 | 0.00           | 33,005.00                 | 33,005.00        | 0.00           | 33,005.00                 | 0.0%                |
| All Others   |                | 9719         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Restricted  |                | 9740         | 0.00                      | 8,272,155.72   | 8,272,155.72              | 0.00             | 0.00           | 0.00                      | -100.0%             |
| c) Committed   |                |              |                           |                |                           |                  |                |                           |                     |
| Stabilization Arrangements                                 |                | 9750         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Commitments (by Resource/Object)                     |                | 9760         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| d) Assigned  |                |              |                           |                |                           |                  |                |                           |                     |
| Other Assignments (by Resource/Object)                     |                | 9780         | 20,918,525.00             | 0.00           | 20,918,525.00             | 10,000,000.00    | 0.00           | 10,000,000.00             | -52.2%              |
| e) Unassigned/unappropriated                               |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties                         |                | 9789         | 43,191,356.45             | 0.00           | 43,191,356.45             | 47,460,754.45    | 0.00           | 47,460,754.45             | 9.9%                |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |

| <b>Resource</b>                  | <b>Description</b>                 | <b>2015-16<br/>Estimated Actuals</b> | <b>2016-17<br/>Budget</b> |
|----------------------------------|------------------------------------|--------------------------------------|---------------------------|
| 5640                             | Medi-Cal Billing Option            | 0.72                                 | 0.00                      |
| 6230                             | California Clean Energy Jobs Act   | 5,101,693.25                         | 0.00                      |
| 6264                             | Educator Effectiveness             | 3,149,400.00                         | 0.00                      |
| 6512                             | Special Ed: Mental Health Services | 21,061.75                            | 0.00                      |
| <b>Total, Restricted Balance</b> |                                    | <b>8,272,155.72</b>                  | <b>0.00</b>               |



| Description   | Resource Codes | Object Codes            | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 1,309,471.00                 | 1,212,409.00      | -7.4%                 |
| 3) Other State Revenue  |                | 8300-8599               | 5,644,419.00                 | 5,649,227.00      | 0.1%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 951,336.00                   | 1,024,018.00      | 7.6%                  |
| 5) TOTAL, REVENUES  |                |                         | 7,905,226.00                 | 7,885,654.00      | -0.2%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 2,351,077.00                 | 2,995,885.00      | 27.4%                 |
| 2) Classified Salaries  |                | 2000-2999               | 1,382,223.00                 | 1,590,936.00      | 15.1%                 |
| 3) Employee Benefits  |                | 3000-3999               | 1,687,538.00                 | 2,127,815.00      | 26.1%                 |
| 4) Books and Supplies   |                | 4000-4999               | 711,840.00                   | 1,095,145.00      | 53.8%                 |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 888,976.00                   | 953,398.00        | 7.2%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 3,364.00                     | 2,683.00          | -20.2%                |
| 9) TOTAL, EXPENDITURES  |                |                         | 7,025,018.00                 | 8,765,862.00      | 24.8%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 880,208.00                   | (880,208.00)      | -200.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 880,208.00                   | (880,208.00)      | -200.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 0.00                         | 880,208.00        | New                   |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 0.00                         | 880,208.00        | New                   |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 0.00                         | 880,208.00        | New                   |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 880,208.00                   | 0.00              | -100.0%               |
| 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  |                |              | 880,208.00                   | 0.00              | -100.0%               |
| 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<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Fund                                  |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent                                  |                | 9135         | 0.00                         |                   |                       |
| e) collections awaiting deposit                       |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                        |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                               |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                               |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                               |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS                                      |                |              | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                           |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                 |                |              |                              |                   |                       |
| 1) Accounts Payable                                   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                         |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                 |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                      |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                 |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>               |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                            |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                 |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2) |                |              | 0.00                         |                   |                       |

| Description                                   | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>LCFF SOURCES</b>                           |                |              |                              |                   |                       |
| LCFF Transfers                                |                |              |                              |                   |                       |
| LCFF Transfers - Current Year                 |                | 8091         | 0.00                         | 0.00              | 0.0%                  |
| LCFF/Revenue Limit Transfers - Prior Years    |                | 8099         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, LCFF SOURCES                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>FEDERAL REVENUE</b>                        |                |              |                              |                   |                       |
| Interagency Contracts Between LEAs            |                | 8285         | 0.00                         | 0.00              | 0.0%                  |
| No Child Left Behind                          | 3105, 4045     | 8290         | 0.00                         | 0.00              | 0.0%                  |
| Vocational and Applied Technology Education   | 3500-3699      | 8290         | 123,516.00                   | 123,516.00        | 0.0%                  |
| Safe and Drug Free Schools                    | 3700-3799      | 8290         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                     | All Other      | 8290         | 1,185,955.00                 | 1,088,893.00      | -8.2%                 |
| TOTAL, FEDERAL REVENUE                        |                |              | 1,309,471.00                 | 1,212,409.00      | -7.4%                 |
| <b>OTHER STATE REVENUE</b>                    |                |              |                              |                   |                       |
| Other State Apportionments                    |                |              |                              |                   |                       |
| All Other State Apportionments - Current Year |                | 8311         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Apportionments - Prior Years  |                | 8319         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from State Sources      |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| Adult Education Block Grant Program           | 6391           | 8590         | 5,498,961.00                 | 5,498,961.00      | 0.0%                  |
| All Other State Revenue                       | All Other      | 8590         | 145,458.00                   | 150,266.00        | 3.3%                  |
| TOTAL, OTHER STATE REVENUE                    |                |              | 5,644,419.00                 | 5,649,227.00      | 0.1%                  |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                     |                       |
| Other Local Revenue                                      |                |              |                              |                     |                       |
| Sales  |                |              |                              |                     |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00                | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00                | 0.0%                  |
| Interest   |                | 8660         | 0.00                         | 0.00                | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00                | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                     |                       |
| Adult Education Fees                                     |                | 8671         | 294,699.00                   | 294,699.00          | 0.0%                  |
| Interagency Services                                     |                | 8677         | 590,770.00                   | 663,452.00          | 12.3%                 |
| Other Local Revenue                                      |                |              |                              |                     |                       |
| All Other Local Revenue                                  |                | 8699         | 65,867.00                    | 65,867.00           | 0.0%                  |
| Tuition  |                | 8710         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>951,336.00</b>            | <b>1,024,018.00</b> | <b>7.6%</b>           |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>7,905,226.00</b>          | <b>7,885,654.00</b> | <b>-0.2%</b>          |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                        |                | 1100         | 1,475,243.00                 | 2,042,226.00      | 38.4%                 |
| Certificated Pupil Support Salaries                    |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 742,569.00                   | 836,101.00        | 12.6%                 |
| Other Certificated Salaries                            |                | 1900         | 133,265.00                   | 117,558.00        | -11.8%                |
| TOTAL, CERTIFICATED SALARIES                           |                |              | 2,351,077.00                 | 2,995,885.00      | 27.4%                 |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Classified Instructional Salaries                      |                | 2100         | 0.00                         | 0.00              | 0.0%                  |
| Classified Support Salaries                            |                | 2200         | 403,341.00                   | 547,505.00        | 35.7%                 |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 949,822.00                   | 1,043,431.00      | 9.9%                  |
| Other Classified Salaries                              |                | 2900         | 29,060.00                    | 0.00              | -100.0%               |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 1,382,223.00                 | 1,590,936.00      | 15.1%                 |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 385,118.00                   | 526,136.00        | 36.6%                 |
| PERS   |                | 3201-3202    | 155,682.00                   | 196,628.00        | 26.3%                 |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 125,883.00                   | 166,693.00        | 32.4%                 |
| Health and Welfare Benefits                            |                | 3401-3402    | 654,731.00                   | 823,697.00        | 25.8%                 |
| Unemployment Insurance                                 |                | 3501-3502    | 1,912.00                     | 2,292.00          | 19.9%                 |
| Workers' Compensation                                  |                | 3601-3602    | 83,373.00                    | 64,219.00         | -23.0%                |
| OPEB, Allocated  |                | 3701-3702    | 273,383.00                   | 336,443.00        | 23.1%                 |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                |                | 3901-3902    | 7,456.00                     | 11,707.00         | 57.0%                 |
| TOTAL, EMPLOYEE BENEFITS                               |                |              | 1,687,538.00                 | 2,127,815.00      | 26.1%                 |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 22,478.00                    | 3,113.00          | -86.2%                |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 689,097.00                   | 1,077,159.00      | 56.3%                 |
| Noncapitalized Equipment                               |                | 4400         | 265.00                       | 14,873.00         | 5512.5%               |
| TOTAL, BOOKS AND SUPPLIES                              |                |              | 711,840.00                   | 1,095,145.00      | 53.8%                 |

| Description   | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                              |                   |                       |
| Subagreements for Services  |                | 5100         | 41,647.00                    | 41,690.00         | 0.1%                  |
| Travel and Conferences  |                | 5200         | 26,437.00                    | 26,951.00         | 1.9%                  |
| Dues and Memberships  |                | 5300         | 0.00                         | 2,600.00          | New                   |
| Insurance   |                | 5400-5450    | 28,990.00                    | 34,872.00         | 20.3%                 |
| Operations and Housekeeping Services                              |                | 5500         | 284,525.00                   | 324,160.00        | 13.9%                 |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 57,000.00                    | 64,949.00         | 13.9%                 |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 56,783.00                    | 74,024.00         | 30.4%                 |
| Professional/Consulting Services and Operating Expenditures       |                | 5800         | 393,055.00                   | 380,552.00        | -3.2%                 |
| Communications  |                | 5900         | 539.00                       | 3,600.00          | 567.9%                |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>888,976.00</b>            | <b>953,398.00</b> | <b>7.2%</b>           |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                   |                       |
| Land  |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements   |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                           |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                   |                       |
| Tuition   |                |              |                              |                   |                       |
| Tuition, Excess Costs, and/or Deficit Payments                    |                |              |                              |                   |                       |
| Payments to Districts or Charter Schools                          |                | 7141         | 0.00                         | 0.00              | 0.0%                  |
| Payments to County Offices  |                | 7142         | 0.00                         | 0.00              | 0.0%                  |
| Payments to JPAs  |                | 7143         | 0.00                         | 0.00              | 0.0%                  |
| 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%                  |
| Debt Service  |                |              |                              |                   |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |

| Description   | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget   | Percent<br>Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>        |                |              |                              |                     |                       |
| Transfers of Indirect Costs - Interfund                 |                | 7350         | 3,364.00                     | 2,683.00            | -20.2%                |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b> |                |              | <b>3,364.00</b>              | <b>2,683.00</b>     | <b>-20.2%</b>         |
| <b>TOTAL, EXPENDITURES</b>                              |                |              | <b>7,025,018.00</b>          | <b>8,765,862.00</b> | <b>24.8%</b>          |



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

| Description  | Function Codes | Object Codes        | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 1,309,471.00                 | 1,212,409.00      | -7.4%                 |
| 3) Other State Revenue   |                | 8300-8599           | 5,644,419.00                 | 5,649,227.00      | 0.1%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 951,336.00                   | 1,024,018.00      | 7.6%                  |
| 5) TOTAL, REVENUES   |                |                     | 7,905,226.00                 | 7,885,654.00      | -0.2%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 2,404,899.00                 | 3,119,477.00      | 29.7%                 |
| 2) Instruction - Related Services  | 2000-2999      |                     | 3,487,292.00                 | 4,236,998.00      | 21.5%                 |
| 3) Pupil Services  | 3000-3999      |                     | 28,228.00                    | 181,036.00        | 541.3%                |
| 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      |                     | 158,145.00                   | 249,660.00        | 57.9%                 |
| 7) General Administration  | 7000-7999      |                     | 3,364.00                     | 2,683.00          | -20.2%                |
| 8) Plant Services  | 8000-8999      |                     | 943,090.00                   | 976,008.00        | 3.5%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 7,025,018.00                 | 8,765,862.00      | 24.8%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 880,208.00                   | (880,208.00)      | -200.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |         |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|---------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 880,208.00                   | (880,208.00)      | -200.0%               |         |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |         |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |         |
| a) As of July 1 - Unaudited                                    |                |              | 9791                         | 0.00              | 880,208.00            | New     |
| b) Audit Adjustments   |                |              | 9793                         | 0.00              | 0.00                  | 0.0%    |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              |                              | 0.00              | 880,208.00            | New     |
| d) Other Restatements  |                |              | 9795                         | 0.00              | 0.00                  | 0.0%    |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              |                              | 0.00              | 880,208.00            | New     |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              |                              | 880,208.00        | 0.00                  | -100.0% |
| 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                         | 880,208.00        | 0.00                  | -100.0% |
| c) Committed   |                |              |                              |                   |                       |         |
| Stabilization Arrangements                                     |                |              | 9750                         | 0.00              | 0.00                  | 0.0%    |
| Other Commitments (by Resource/Object)                         |                |              | 9760                         | 0.00              | 0.00                  | 0.0%    |
| d) Assigned  |                |              |                              |                   |                       |         |
| Other Assignments (by Resource/Object)                         |                |              | 9780                         | 0.00              | 0.00                  | 0.0%    |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |         |
| Reserve for Economic Uncertainties                             |                |              | 9789                         | 0.00              | 0.00                  | 0.0%    |
| Unassigned/Unappropriated Amount                               |                |              | 9790                         | 0.00              | 0.00                  | 0.0%    |

| <b>Resource</b>           | <b>Description</b>                  | <b>2015-16<br/>Estimated Actuals</b> | <b>2016-17<br/>Budget</b> |
|---------------------------|-------------------------------------|--------------------------------------|---------------------------|
| 6391                      | Adult Education Block Grant Program | 880,208.00                           | 0.00                      |
| Total, Restricted Balance |                                     | 880,208.00                           | 0.00                      |

| Description   | Resource Codes | Object Codes            | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 1,656,389.00                 | 1,656,864.00      | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 10,934,108.00                | 10,850,439.00     | -0.8%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 18,000.00                    | 18,000.00         | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 12,608,497.00                | 12,525,303.00     | -0.7%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 4,486,281.00                 | 4,469,163.00      | -0.4%                 |
| 2) Classified Salaries  |                | 2000-2999               | 3,300,866.00                 | 3,301,660.00      | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 3,726,771.00                 | 4,074,779.00      | 9.3%                  |
| 4) Books and Supplies   |                | 4000-4999               | 449,648.00                   | 162,868.00        | -63.8%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 216,487.00                   | 137,417.00        | -36.5%                |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 428,444.00                   | 379,416.00        | -11.4%                |
| 9) TOTAL, EXPENDITURES  |                |                         | 12,608,497.00                | 12,525,303.00     | -0.7%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                |              |                              |                   |                       |
|  |                | 9791         | 0.00                         | 0.00              | 0.0%                  |
| b) Audit Adjustments   |                |              |                              |                   |                       |
|  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              |                              |                   |                       |
|  |                |              | 0.00                         | 0.00              | 0.0%                  |
| d) Other Restatements  |                |              |                              |                   |                       |
|  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              |                              |                   |                       |
|  |                |              | 0.00                         | 0.00              | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              |                              |                   |                       |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
|  |                |              |                              |                   |                       |
|  |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
|  |                |              |                              |                   |                       |
|  |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
|  |                |              |                              |                   |                       |
|  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
|  |                |              |                              |                   |                       |
|  |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
|  |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
|  |                |              |                              |                   |                       |
|  |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
|  |                |              |                              |                   |                       |
|  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
|  |                |              |                              |                   |                       |
|  |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
|  |                |              |                              |                   |                       |
|  |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
|  |                |              |                              |                   |                       |
|  |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

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

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget    | Percent<br>Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                       |                |              |                              |                      |                       |
| Child Nutrition Programs                                     |                | 8220         | 0.00                         | 0.00                 | 0.0%                  |
| Interagency Contracts Between LEAs                           |                | 8285         | 0.00                         | 0.00                 | 0.0%                  |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010           | 8290         | 0.00                         | 0.00                 | 0.0%                  |
| All Other Federal Revenue                                    | All Other      | 8290         | 1,656,389.00                 | 1,656,864.00         | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                                |                |              | <b>1,656,389.00</b>          | <b>1,656,864.00</b>  | <b>0.0%</b>           |
| <b>OTHER STATE REVENUE</b>                                   |                |              |                              |                      |                       |
| Child Nutrition Programs                                     |                | 8520         | 0.00                         | 0.00                 | 0.0%                  |
| Child Development Apportionments                             |                | 8530         | 0.00                         | 0.00                 | 0.0%                  |
| Pass-Through Revenues from State Sources                     |                | 8587         | 0.00                         | 0.00                 | 0.0%                  |
| State Preschool  | 6105           | 8590         | 10,615,317.00                | 10,597,253.00        | -0.2%                 |
| All Other State Revenue                                      | All Other      | 8590         | 318,791.00                   | 253,186.00           | -20.6%                |
| <b>TOTAL, OTHER STATE REVENUE</b>                            |                |              | <b>10,934,108.00</b>         | <b>10,850,439.00</b> | <b>-0.8%</b>          |
| <b>OTHER LOCAL REVENUE</b>                                   |                |              |                              |                      |                       |
| Other Local Revenue  |                |              |                              |                      |                       |
| Sales  |                |              |                              |                      |                       |
| Sale of Equipment/Supplies                                   |                | 8631         | 0.00                         | 0.00                 | 0.0%                  |
| Food Service Sales   |                | 8634         | 0.00                         | 0.00                 | 0.0%                  |
| Interest   |                | 8660         | 8,000.00                     | 8,000.00             | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments     |                | 8662         | 0.00                         | 0.00                 | 0.0%                  |
| Fees and Contracts   |                |              |                              |                      |                       |
| Child Development Parent Fees                                |                | 8673         | 10,000.00                    | 10,000.00            | 0.0%                  |
| Interagency Services   |                | 8677         | 0.00                         | 0.00                 | 0.0%                  |
| All Other Fees and Contracts                                 |                | 8689         | 0.00                         | 0.00                 | 0.0%                  |
| Other Local Revenue  |                |              |                              |                      |                       |
| All Other Local Revenue                                      |                | 8699         | 0.00                         | 0.00                 | 0.0%                  |
| All Other Transfers In from All Others                       |                | 8799         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                            |                |              | <b>18,000.00</b>             | <b>18,000.00</b>     | <b>0.0%</b>           |
| <b>TOTAL, REVENUES</b>                                       |                |              | <b>12,608,497.00</b>         | <b>12,525,303.00</b> | <b>-0.7%</b>          |



| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                        |                | 1100         | 4,249,061.00                 | 4,420,927.00      | 4.0%                  |
| Certificated Pupil Support Salaries                    |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 237,220.00                   | 48,236.00         | -79.7%                |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                           |                |              | 4,486,281.00                 | 4,469,163.00      | -0.4%                 |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Classified Instructional Salaries                      |                | 2100         | 3,085,694.00                 | 3,117,504.00      | 1.0%                  |
| Classified Support Salaries                            |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 215,172.00                   | 184,156.00        | -14.4%                |
| Other Classified Salaries                              |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 3,300,866.00                 | 3,301,660.00      | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 674,288.00                   | 745,938.00        | 10.6%                 |
| PERS   |                | 3201-3202    | 235,011.00                   | 233,403.00        | -0.7%                 |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 257,456.00                   | 296,642.00        | 15.2%                 |
| Health and Welfare Benefits                            |                | 3401-3402    | 1,691,523.00                 | 1,894,357.00      | 12.0%                 |
| Unemployment Insurance                                 |                | 3501-3502    | 3,712.00                     | 3,735.00          | 0.6%                  |
| Workers' Compensation                                  |                | 3601-3602    | 152,849.00                   | 104,307.00        | -31.8%                |
| OPEB, Allocated  |                | 3701-3702    | 690,922.00                   | 773,742.00        | 12.0%                 |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                |                | 3901-3902    | 21,010.00                    | 22,655.00         | 7.8%                  |
| TOTAL, EMPLOYEE BENEFITS                               |                |              | 3,726,771.00                 | 4,074,779.00      | 9.3%                  |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 0.00                         | 0.00              | 0.0%                  |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 439,648.00                   | 132,868.00        | -69.8%                |
| Noncapitalized Equipment                               |                | 4400         | 10,000.00                    | 30,000.00         | 200.0%                |
| Food   |                | 4700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                              |                |              | 449,648.00                   | 162,868.00        | -63.8%                |

| Description   | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget    | Percent<br>Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                              |                      |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00                 | 0.0%                  |
| Travel and Conferences  |                | 5200         | 8,354.00                     | 2,200.00             | -73.7%                |
| Dues and Memberships  |                | 5300         | 0.00                         | 0.00                 | 0.0%                  |
| Insurance   |                | 5400-5450    | 57,284.00                    | 56,632.00            | -1.1%                 |
| Operations and Housekeeping Services                              |                | 5500         | 0.00                         | 0.00                 | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 38,111.00                    | 22,100.00            | -42.0%                |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00                 | 0.0%                  |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 84,716.00                    | 51,485.00            | -39.2%                |
| Professional/Consulting Services and Operating Expenditures       |                | 5800         | 27,022.00                    | 4,000.00             | -85.2%                |
| Communications  |                | 5900         | 1,000.00                     | 1,000.00             | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>216,487.00</b>            | <b>137,417.00</b>    | <b>-36.5%</b>         |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                      |                       |
| Land  |                | 6100         | 0.00                         | 0.00                 | 0.0%                  |
| Land Improvements   |                | 6170         | 0.00                         | 0.00                 | 0.0%                  |
| Buildings and Improvements of Buildings                           |                | 6200         | 0.00                         | 0.00                 | 0.0%                  |
| Equipment   |                | 6400         | 0.00                         | 0.00                 | 0.0%                  |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>0.00</b>                  | <b>0.00</b>          | <b>0.0%</b>           |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                      |                       |
| Other Transfers Out   |                |              |                              |                      |                       |
| All Other Transfers Out to All Others                             |                | 7299         | 0.00                         | 0.00                 | 0.0%                  |
| Debt Service  |                |              |                              |                      |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00                 | 0.0%                  |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>                  | <b>0.00</b>          | <b>0.0%</b>           |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                              |                      |                       |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 428,444.00                   | 379,416.00           | -11.4%                |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>428,444.00</b>            | <b>379,416.00</b>    | <b>-11.4%</b>         |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>12,608,497.00</b>         | <b>12,525,303.00</b> | <b>-0.7%</b>          |

| Description   | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                              |                   |                       |
| From: General Fund  |                | 8911         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs                   |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds   |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation                       |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Capital Leases                                      |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                       |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| <b>(c) TOTAL, SOURCES</b>   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs                   |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses  |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| <b>(d) TOTAL, USES</b>  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>  |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                          |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes        | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 1,656,389.00                 | 1,656,864.00      | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 10,934,108.00                | 10,850,439.00     | -0.8%                 |
| 4) Other Local Revenue   |                | 8600-8799           | 18,000.00                    | 18,000.00         | 0.0%                  |
| 5) TOTAL, REVENUES   |                |                     | 12,608,497.00                | 12,525,303.00     | -0.7%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 10,395,195.00                | 10,237,130.00     | -1.5%                 |
| 2) Instruction - Related Services  | 2000-2999      |                     | 559,476.00                   | 308,761.00        | -44.8%                |
| 3) Pupil Services  | 3000-3999      |                     | 6,225.00                     | 4,692.00          | -24.6%                |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 1,219,157.00                 | 1,595,304.00      | 30.9%                 |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 428,444.00                   | 379,416.00        | -11.4%                |
| 8) Plant Services  | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 12,608,497.00                | 12,525,303.00     | -0.7%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 0.00                         | 0.00              | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                |                |              |                              |                   |                       |
|  |                | 9791         | 0.00                         | 0.00              | 0.0%                  |
| b) Audit Adjustments                                       |                |              |                              |                   |                       |
|  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              |                              |                   |                       |
|  |                |              | 0.00                         | 0.00              | 0.0%                  |
| d) Other Restatements                                      |                |              |                              |                   |                       |
|  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              |                              |                   |                       |
|  |                |              | 0.00                         | 0.00              | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              |                              |                   |                       |
| Components of Ending Fund Balance                          |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
|  |                |              |                              |                   |                       |
|  |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
|  |                |              |                              |                   |                       |
|  |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
|  |                |              |                              |                   |                       |
|  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
|  |                |              |                              |                   |                       |
|  |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
|  |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
|  |                |              |                              |                   |                       |
|  |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
|  |                |              |                              |                   |                       |
|  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
|  |                |              |                              |                   |                       |
|  |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                               |                |              |                              |                   |                       |
|  |                |              |                              |                   |                       |
|  |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
|  |                |              |                              |                   |                       |
|  |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

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

| Description   | Resource Codes | Object Codes            | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 47,773,504.00                | 47,675,920.00     | -0.2%                 |
| 3) Other State Revenue  |                | 8300-8599               | 3,455,007.00                 | 3,342,303.00      | -3.3%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 1,051,601.00                 | 1,051,601.00      | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 52,280,112.00                | 52,069,824.00     | -0.4%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 11,852,123.00                | 11,739,607.00     | -0.9%                 |
| 3) Employee Benefits  |                | 3000-3999               | 7,887,976.00                 | 8,597,084.00      | 9.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 23,054,039.00                | 26,013,055.00     | 12.8%                 |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 3,454,747.00                 | 3,083,248.00      | -10.8%                |
| 6) Capital Outlay   |                | 6000-6999               | 97,584.00                    | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 1,557,258.00                 | 1,823,731.00      | 17.1%                 |
| 9) TOTAL, EXPENDITURES  |                |                         | 47,903,727.00                | 51,256,725.00     | 7.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         |                              |                   |                       |
|   |                |                         | 4,376,385.00                 | 813,099.00        | -81.4%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 4,376,385.00                 | 813,099.00        | -81.4%                |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                |                | 9791         | 0.00                         | 12,466,956.93     | New                   |
| b) Audit Adjustments                                       |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 0.00                         | 12,466,956.93     | New                   |
| d) Other Restatements                                      |                | 9795         | 8,090,571.93                 | 0.00              | -100.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 8,090,571.93                 | 12,466,956.93     | 54.1%                 |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 12,466,956.93                | 13,280,055.93     | 6.5%                  |
| 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  |                |              | 12,466,956.93                | 13,280,055.93     | 6.5%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                 |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 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<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Fund                                  |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent                                  |                | 9135         | 0.00                         |                   |                       |
| e) collections awaiting deposit                       |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                        |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                               |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                               |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                               |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS                                      |                |              | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                           |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                 |                |              |                              |                   |                       |
| 1) Accounts Payable                                   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                         |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                 |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                      |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                 |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>               |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                            |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                 |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2) |                |              | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget    | Percent<br>Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                      |                       |
| Child Nutrition Programs                                 |                | 8220         | 47,675,920.00                | 47,675,920.00        | 0.0%                  |
| Donated Food Commodities                                 |                | 8221         | 0.00                         | 0.00                 | 0.0%                  |
| All Other Federal Revenue                                |                | 8290         | 97,584.00                    | 0.00                 | -100.0%               |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | <b>47,773,504.00</b>         | <b>47,675,920.00</b> | <b>-0.2%</b>          |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                      |                       |
| Child Nutrition Programs                                 |                | 8520         | 3,455,007.00                 | 3,342,303.00         | -3.3%                 |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>3,455,007.00</b>          | <b>3,342,303.00</b>  | <b>-3.3%</b>          |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                      |                       |
| Other Local Revenue                                      |                |              |                              |                      |                       |
| Sales  |                |              |                              |                      |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00                 | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 362,285.00                   | 362,285.00           | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00                 | 0.0%                  |
| Interest   |                | 8660         | 342,449.00                   | 342,449.00           | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00                 | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                      |                       |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00                 | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                      |                       |
| All Other Local Revenue                                  |                | 8699         | 346,867.00                   | 346,867.00           | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>1,051,601.00</b>          | <b>1,051,601.00</b>  | <b>0.0%</b>           |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>52,280,112.00</b>         | <b>52,069,824.00</b> | <b>-0.4%</b>          |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Classified Support Salaries                            |                | 2200         | 10,023,421.00                | 10,021,867.00     | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 684,251.00                   | 696,795.00        | 1.8%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 525,685.00                   | 364,248.00        | -30.7%                |
| Other Classified Salaries                              |                | 2900         | 618,766.00                   | 656,697.00        | 6.1%                  |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 11,852,123.00                | 11,739,607.00     | -0.9%                 |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 185.00                       | 0.00              | -100.0%               |
| PERS   |                | 3201-3202    | 1,113,272.00                 | 1,377,358.00      | 23.7%                 |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 737,392.00                   | 892,326.00        | 21.0%                 |
| Health and Welfare Benefits                            |                | 3401-3402    | 4,082,501.00                 | 4,308,688.00      | 5.5%                  |
| Unemployment Insurance                                 |                | 3501-3502    | 5,116.00                     | 5,952.00          | 16.3%                 |
| Workers' Compensation                                  |                | 3601-3602    | 224,337.00                   | 166,181.00        | -25.9%                |
| OPEB, Allocated  |                | 3701-3702    | 1,667,558.00                 | 1,759,889.00      | 5.5%                  |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                |                | 3901-3902    | 57,615.00                    | 86,690.00         | 50.5%                 |
| TOTAL, EMPLOYEE BENEFITS                               |                |              | 7,887,976.00                 | 8,597,084.00      | 9.0%                  |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 2,876,119.00                 | 2,767,037.00      | -3.8%                 |
| Noncapitalized Equipment                               |                | 4400         | 330,276.00                   | 941,000.00        | 184.9%                |
| Food   |                | 4700         | 19,847,644.00                | 22,305,018.00     | 12.4%                 |
| TOTAL, BOOKS AND SUPPLIES                              |                |              | 23,054,039.00                | 26,013,055.00     | 12.8%                 |

| Description   | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget    | Percent<br>Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                              |                      |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00                 | 0.0%                  |
| Travel and Conferences  |                | 5200         | 26,691.00                    | 33,100.00            | 24.0%                 |
| Dues and Memberships  |                | 5300         | 54,269.00                    | 55,000.00            | 1.3%                  |
| Insurance   |                | 5400-5450    | 81,285.00                    | 90,223.00            | 11.0%                 |
| Operations and Housekeeping Services                              |                | 5500         | 608,249.00                   | 636,800.00           | 4.7%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 1,831,500.00                 | 1,832,350.00         | 0.0%                  |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00                 | 0.0%                  |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 756,011.00                   | 340,775.00           | -54.9%                |
| Professional/Consulting Services and<br>Operating Expenditures    |                | 5800         | 83,488.00                    | 80,000.00            | -4.2%                 |
| Communications  |                | 5900         | 13,254.00                    | 15,000.00            | 13.2%                 |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>3,454,747.00</b>          | <b>3,083,248.00</b>  | <b>-10.8%</b>         |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                      |                       |
| Buildings and Improvements of Buildings                           |                | 6200         | 0.00                         | 0.00                 | 0.0%                  |
| Equipment   |                | 6400         | 97,584.00                    | 0.00                 | -100.0%               |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>97,584.00</b>             | <b>0.00</b>          | <b>-100.0%</b>        |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                      |                       |
| Debt Service  |                |              |                              |                      |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00                 | 0.0%                  |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>                  | <b>0.00</b>          | <b>0.0%</b>           |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                              |                      |                       |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 1,557,258.00                 | 1,823,731.00         | 17.1%                 |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>1,557,258.00</b>          | <b>1,823,731.00</b>  | <b>17.1%</b>          |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>47,903,727.00</b>         | <b>51,256,725.00</b> | <b>7.0%</b>           |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                              |                   |                       |
| From: General Fund   |                | 8916         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                    |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                   |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs            |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                    |                |              |                              |                   |                       |
| Proceeds from Capital Leases                               |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs            |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                   |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                       |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                   |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                     |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes        | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 47,773,504.00                | 47,675,920.00     | -0.2%                 |
| 3) Other State Revenue   |                | 8300-8599           | 3,455,007.00                 | 3,342,303.00      | -3.3%                 |
| 4) Other Local Revenue   |                | 8600-8799           | 1,051,601.00                 | 1,051,601.00      | 0.0%                  |
| 5) TOTAL, REVENUES   |                |                     | 52,280,112.00                | 52,069,824.00     | -0.4%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 45,680,014.00                | 48,560,151.00     | 6.3%                  |
| 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      |                     | 152,480.00                   | 322,043.00        | 111.2%                |
| 7) General Administration  | 7000-7999      |                     | 1,557,258.00                 | 1,823,731.00      | 17.1%                 |
| 8) Plant Services  | 8000-8999      |                     | 513,975.00                   | 550,800.00        | 7.2%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 47,903,727.00                | 51,256,725.00     | 7.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 4,376,385.00                 | 813,099.00        | -81.4%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 4,376,385.00                 | 813,099.00        | -81.4%                |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                |                | 9791         | 0.00                         | 12,466,956.93     | New                   |
| b) Audit Adjustments                                       |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 0.00                         | 12,466,956.93     | New                   |
| d) Other Restatements                                      |                | 9795         | 8,090,571.93                 | 0.00              | -100.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 8,090,571.93                 | 12,466,956.93     | 54.1%                 |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              |                              |                   |                       |
| Components of Ending Fund Balance                          |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures                                       |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                 |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                     |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                     |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                               |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| <b>Resource</b>                  | <b>Description</b>   | <b>2015-16<br/>Estimated Actuals</b> | <b>2016-17<br/>Budget</b> |
|----------------------------------|--|--------------------------------------|---------------------------|
| 5310                             | Child Nutrition: School Programs (e.g., School Lunch, School | 10,012,521.18                        | 11,843,901.18             |
| 5320                             | Child Nutrition: Child Care Food Program (CCFP) Claims-Cen   | 2,454,435.75                         | 1,436,154.75              |
| <b>Total, Restricted Balance</b> |  | <b>12,466,956.93</b>                 | <b>13,280,055.93</b>      |



| Description   | Resource Codes | Object Codes            | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 2,825.00                     | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES  |                |                         | 2,825.00                     | 0.00              | -100.0%               |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 19,097.00                    | 58,885.12         | 208.3%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 4,116,850.00                 | 8,623,202.00      | 109.5%                |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 4,135,947.00                 | 8,682,087.12      | 109.9%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (4,133,122.00)               | (8,682,087.12)    | 110.1%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 2,280,544.00                 | 8,682,087.00      | 280.7%                |
| 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  |                |                         | 2,280,544.00                 | 8,682,087.00      | 280.7%                |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (1,852,578.00)               | (0.12)            | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 1,852,578.12                 | 0.12              | -100.0%               |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 1,852,578.12                 | 0.12              | -100.0%               |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 1,852,578.12                 | 0.12              | -100.0%               |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 0.12                         | 0.00              | -100.0%               |
| 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  |                |              | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 0.12                         | 0.00              | -100.0%               |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

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

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>LCFF SOURCES</b>  |                |              |                              |                   |                       |
| LCFF Transfers   |                |              |                              |                   |                       |
| LCFF Transfers - Current Year                                  |                | 8091         | 0.00                         | 0.00              | 0.0%                  |
| LCFF/Revenue Limit Transfers - Prior Years                     |                | 8099         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, LCFF SOURCES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                     |                |              |                              |                   |                       |
| All Other State Revenue  |                |              |                              |                   |                       |
|  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                   |                       |
| Other Local Revenue  |                |              |                              |                   |                       |
| Community Redevelopment Funds<br>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         | 2,825.00                     | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments       |                |              |                              |                   |                       |
|  |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue  |                |              |                              |                   |                       |
| All Other Local Revenue  |                |              |                              |                   |                       |
|  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                         |                |              |                              |                   |                       |
|  |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                     |                |              | 2,825.00                     | 0.00              | -100.0%               |
| TOTAL, REVENUES  |                |              | 2,825.00                     | 0.00              | -100.0%               |

| Description                         | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|-------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CLASSIFIED SALARIES</b>          |                |              |                              |                   |                       |
| Classified Support Salaries         |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries           |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>            |                |              |                              |                   |                       |
| STRS                                |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS                                |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative          |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits         |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance              |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation               |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated                     |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees              |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits             |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS            |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>           |                |              |                              |                   |                       |
| Books and Other Reference Materials |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies              |                | 4300         | 19,097.00                    | 58,885.12         | 208.3%                |
| Noncapitalized Equipment            |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES           |                |              | 19,097.00                    | 58,885.12         | 208.3%                |

| Description   | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget   | Percent<br>Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                              |                     |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00                | 0.0%                  |
| Travel and Conferences  |                | 5200         | 0.00                         | 0.00                | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 3,936,402.00                 | 7,302,273.00        | 85.5%                 |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00                | 0.0%                  |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 168,158.00                   | 496,073.00          | 195.0%                |
| Professional/Consulting Services and Operating Expenditures       |                | 5800         | 12,290.00                    | 824,856.00          | 6611.6%               |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>4,116,850.00</b>          | <b>8,623,202.00</b> | <b>109.5%</b>         |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                     |                       |
| Land Improvements   |                | 6170         | 0.00                         | 0.00                | 0.0%                  |
| Buildings and Improvements of Buildings                           |                | 6200         | 0.00                         | 0.00                | 0.0%                  |
| Equipment   |                | 6400         | 0.00                         | 0.00                | 0.0%                  |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>0.00</b>                  | <b>0.00</b>         | <b>0.0%</b>           |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                     |                       |
| Debt Service  |                |              |                              |                     |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00                | 0.0%                  |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>                  | <b>0.00</b>         | <b>0.0%</b>           |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>4,135,947.00</b>          | <b>8,682,087.12</b> | <b>109.9%</b>         |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                    |                | 8919         | 2,280,544.00                 | 8,682,087.00      | 280.7%                |
| (a) TOTAL, INTERFUND TRANSFERS IN                          |                |              | 2,280,544.00                 | 8,682,087.00      | 280.7%                |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                   |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs            |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                    |                |              |                              |                   |                       |
| Proceeds from Capital Leases                               |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs            |                |              |                              |                   |                       |
|  |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                   |                |              |                              |                   |                       |
|  |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                       |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                   |                |              |                              |                   |                       |
|  |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                     |                |              |                              |                   |                       |
|  |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d + e) |                |              | 2,280,544.00                 | 8,682,087.00      | 280.7%                |

| Description  | Function Codes | Object Codes        | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 2,825.00                     | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES   |                |                     | 2,825.00                     | 0.00              | -100.0%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 4,135,947.00                 | 8,682,087.12      | 109.9%                |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 4,135,947.00                 | 8,682,087.12      | 109.9%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (4,133,122.00)               | (8,682,087.12)    | 110.1%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 2,280,544.00                 | 8,682,087.00      | 280.7%                |
| 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   |                |                     | 2,280,544.00                 | 8,682,087.00      | 280.7%                |



| Description  | Function Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (1,852,578.00)               | (0.12)            | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                |              |                              |                   |                       |
|  |                | 9791         | 1,852,578.12                 | 0.12              | -100.0%               |
| b) Audit Adjustments   |                |              |                              |                   |                       |
|  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              |                              |                   |                       |
|  |                |              | 1,852,578.12                 | 0.12              | -100.0%               |
| d) Other Restatements  |                |              |                              |                   |                       |
|  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              |                              |                   |                       |
|  |                |              | 1,852,578.12                 | 0.12              | -100.0%               |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              |                              |                   |                       |
|  |                |              | 0.12                         | 0.00              | -100.0%               |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                |              |                              |                   |                       |
|  |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                |              |                              |                   |                       |
|  |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                |              |                              |                   |                       |
|  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                |              |                              |                   |                       |
|  |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
|  |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                |              |                              |                   |                       |
|  |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                |              |                              |                   |                       |
|  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                |              |                              |                   |                       |
|  |                | 9780         | 0.12                         | 0.00              | -100.0%               |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                |              |                              |                   |                       |
|  |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                |              |                              |                   |                       |
|  |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

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

| Description   | Resource Codes | Object Codes            | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 363,486.00                   | 96,564.00         | -73.4%                |
| 5) TOTAL, REVENUES  |                |                         | 363,486.00                   | 96,564.00         | -73.4%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 24,000.00                    | 24,000.00         | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 24,000.00                    | 24,000.00         | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 339,486.00                   | 72,564.00         | -78.6%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 22,576,238.00                | 91,748,832.00     | 306.4%                |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 54,998,095.00                | 0.00              | -100.0%               |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 32,421,857.00                | (91,748,832.00)   | -383.0%               |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 32,761,343.00                | (91,676,268.00)   | -379.8%               |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                |                | 9791         | 61,082,311.15                | 93,843,654.15     | 53.6%                 |
| b) Audit Adjustments                                       |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 61,082,311.15                | 93,843,654.15     | 53.6%                 |
| d) Other Restatements                                      |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 61,082,311.15                | 93,843,654.15     | 53.6%                 |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              |                              |                   |                       |
| Components of Ending Fund Balance                          |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures                                       |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                 |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 93,843,654.15                | 2,167,386.15      | -97.7%                |
| e) Unassigned/Unappropriated                               |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

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

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>   |                |              |                              |                   |                       |
| FEMA   |                | 8281         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                      |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                     |                |              |                              |                   |                       |
| Tax Relief Subventions<br>Restricted Levies - Other            |                |              |                              |                   |                       |
| Homeowners' Exemptions   |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu<br>Taxes                             |                | 8576         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                   |                       |
| Other Local Revenue<br>County and District Taxes               |                |              |                              |                   |                       |
| Other Restricted Levies<br>Secured Roll                        |                |              |                              |                   |                       |
|  |                | 8615         | 0.00                         | 0.00              | 0.0%                  |
|  |                | 8616         | 0.00                         | 0.00              | 0.0%                  |
|  |                | 8617         | 0.00                         | 0.00              | 0.0%                  |
|  |                | 8618         | 0.00                         | 0.00              | 0.0%                  |
| Non-Ad Valorem Taxes<br>Parcel Taxes                           |                |              |                              |                   |                       |
|  |                | 8621         | 0.00                         | 0.00              | 0.0%                  |
|  |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction |                |              |                              |                   |                       |
|  |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from<br>Delinquent Non-LCFF<br>Taxes    |                |              |                              |                   |                       |
|  |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales<br>Sale of Equipment/Supplies                            |                |              |                              |                   |                       |
|  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals   |                |              |                              |                   |                       |
|  |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                |              |                              |                   |                       |
|  |                | 8660         | 363,486.00                   | 96,564.00         | -73.4%                |
| Net Increase (Decrease) in the Fair Value of Investments       |                |              |                              |                   |                       |
|  |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue  |                |              |                              |                   |                       |
| All Other Local Revenue  |                |              |                              |                   |                       |
|  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                         |                |              |                              |                   |                       |
|  |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                     |                |              | 363,486.00                   | 96,564.00         | -73.4%                |
| TOTAL, REVENUES  |                |              | 363,486.00                   | 96,564.00         | -73.4%                |

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

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Professional/Consulting Services and<br>Operating Expenditures                     |                | 5800         | 24,000.00                    | 24,000.00         | 0.0%                  |
| Communications   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                   |                |              | 24,000.00                    | 24,000.00         | 0.0%                  |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| Land   |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements  |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings  |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Books and Media for New School Libraries<br>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%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                   |                       |
| Other Transfers Out  |                |              |                              |                   |                       |
| All Other Transfers Out to All Others  |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service   |                |              |                              |                   |                       |
| Repayment of State School Building Fund<br>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  |                |              | 24,000.00                    | 24,000.00         | 0.0%                  |



| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                          |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                              |                   |                       |
| To: State School Building Fund/<br>County School Facilities Fund |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                         |                | 7619         | 22,576,238.00                | 91,748,832.00     | 306.4%                |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               |                |              | 22,576,238.00                | 91,748,832.00     | 306.4%                |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER SOURCES/USES</b>                                  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Proceeds   |                |              |                              |                   |                       |
| Proceeds from Sale of Bonds                                |                | 8951         | 54,998,095.00                | 0.00              | -100.0%               |
| Proceeds from Sale/Lease-<br>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<br>Lapsed/Reorganized LEAs         |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                    |                |              |                              |                   |                       |
| Proceeds from Certificates<br>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   |                |              | 54,998,095.00                | 0.00              | -100.0%               |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs         |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                   |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                       |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                   |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                     |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d + e) |                |              | 32,421,857.00                | (91,748,832.00)   | -383.0%               |

| Description  | Function Codes | Object Codes        | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 363,486.00                   | 96,564.00         | -73.4%                |
| 5) TOTAL, REVENUES   |                |                     | 363,486.00                   | 96,564.00         | -73.4%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 24,000.00                    | 24,000.00         | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 24,000.00                    | 24,000.00         | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 339,486.00                   | 72,564.00         | -78.6%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 22,576,238.00                | 91,748,832.00     | 306.4%                |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 54,998,095.00                | 0.00              | -100.0%               |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 32,421,857.00                | (91,748,832.00)   | -383.0%               |

| Description  | Function Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 32,761,343.00                | (91,676,268.00)   | -379.8%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 61,082,311.15                | 93,843,654.15     | 53.6%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 61,082,311.15                | 93,843,654.15     | 53.6%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 61,082,311.15                | 93,843,654.15     | 53.6%                 |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              |                              |                   |                       |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 93,843,654.15                | 2,167,386.15      | -97.7%                |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

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

| Description   | Resource Codes | Object Codes            | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 743,267.00                   | 839,911.00        | 13.0%                 |
| 5) TOTAL, REVENUES  |                |                         | 743,267.00                   | 839,911.00        | 13.0%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 120,723.00                   | 46,337.00         | -61.6%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 2,745,190.00                 | 1,053,663.00      | -61.6%                |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 2,865,913.00                 | 1,100,000.00      | -61.6%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (2,122,646.00)               | (260,089.00)      | -87.7%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 7,500.00                     | 7,500.00          | 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  |                |                         | (7,500.00)                   | (7,500.00)        | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (2,130,146.00)               | (267,589.00)      | -87.4%                |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                |                |              |                              |                   |                       |
|  |                | 9791         | 4,288,796.20                 | 2,158,650.20      | -49.7%                |
| b) Audit Adjustments                                       |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9793         |                              |                   |                       |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 4,288,796.20                 | 2,158,650.20      | -49.7%                |
| d) Other Restatements                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9795         |                              |                   |                       |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 4,288,796.20                 | 2,158,650.20      | -49.7%                |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 2,158,650.20                 | 1,891,061.20      | -12.4%                |
| Components of Ending Fund Balance                          |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                |              |                              |                   |                       |
|  |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9712         |                              |                   |                       |
| Prepaid Expenditures                                       |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9713         |                              |                   |                       |
| All Others   |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9719         |                              |                   |                       |
| b) Restricted  |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9740         |                              |                   |                       |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9750         |                              |                   |                       |
| Other Commitments  |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9760         |                              |                   |                       |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                |              | 2,158,650.20                 | 1,891,061.20      | -12.4%                |
|  |                | 9780         |                              |                   |                       |
| e) Unassigned/Unappropriated                               |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                         |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9789         |                              |                   |                       |
| Unassigned/Unappropriated Amount                           |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9790         |                              |                   |                       |

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



| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER STATE REVENUE</b>                                     |                |              |                              |                   |                       |
| Tax Relief Subventions<br>Restricted Levies - Other            |                |              |                              |                   |                       |
| Homeowners' Exemptions   |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu<br>Taxes                             |                | 8576         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                              |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                   |                       |
| Other Local Revenue<br>County and District Taxes               |                |              |                              |                   |                       |
| Other Restricted Levies<br>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<br>Parcel Taxes                           |                |              |                              |                   |                       |
|  |                | 8621         | 0.00                         | 0.00              | 0.0%                  |
| Other  |                |              |                              |                   |                       |
|  |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction |                |              |                              |                   |                       |
|  |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from<br>Delinquent Non-LCFF<br>Taxes    |                |              |                              |                   |                       |
|  |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales<br>Sale of Equipment/Supplies                            |                |              |                              |                   |                       |
|  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                |              |                              |                   |                       |
|  |                | 8660         | 18,805.00                    | 56,338.00         | 199.6%                |
| Net Increase (Decrease) in the Fair Value of Investments       |                |              |                              |                   |                       |
|  |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts   |                |              |                              |                   |                       |
| Mitigation/Developer Fees                                      |                |              |                              |                   |                       |
|  |                | 8681         | 724,462.00                   | 783,573.00        | 8.2%                  |
| Other Local Revenue  |                |              |                              |                   |                       |
| All Other Local Revenue  |                |              |                              |                   |                       |
|  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                         |                |              |                              |                   |                       |
|  |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                              |                |              | <b>743,267.00</b>            | <b>839,911.00</b> | <b>13.0%</b>          |
| <b>TOTAL, REVENUES</b>   |                |              | <b>743,267.00</b>            | <b>839,911.00</b> | <b>13.0%</b>          |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                         |                |              |                              |                   |                       |
| Other Certificated Salaries                          |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CERTIFICATED SALARIES</b>                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                           |                |              |                              |                   |                       |
| Classified Support Salaries                          |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries              |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                            |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                             |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                           |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                          |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                               |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated                                      |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                               |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                              |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                            |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials      |                | 4100         | 0.00                         | 0.00              | 0.0%                  |
| Books and Other Reference Materials                  |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                               |                | 4300         | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment                             |                | 4400         | 120,723.00                   | 46,337.00         | -61.6%                |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                     |                |              | 120,723.00                   | 46,337.00         | -61.6%                |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                   |                |              |                              |                     |                       |
| Subagreements for Services   |                | 5100         | 0.00                         | 0.00                | 0.0%                  |
| Travel and Conferences   |                | 5200         | 0.00                         | 0.00                | 0.0%                  |
| Insurance  |                | 5400-5450    | 0.00                         | 0.00                | 0.0%                  |
| Operations and Housekeeping Services   |                | 5500         | 0.00                         | 0.00                | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                          |                | 5600         | 2,215,746.00                 | 850,452.00          | -61.6%                |
| Transfers of Direct Costs  |                | 5710         | 0.00                         | 0.00                | 0.0%                  |
| Transfers of Direct Costs - Interfund  |                | 5750         | 155,511.00                   | 59,688.00           | -61.6%                |
| Professional/Consulting Services and<br>Operating Expenditures                     |                | 5800         | 373,933.00                   | 143,523.00          | -61.6%                |
| Communications   |                | 5900         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                            |                |              | <b>2,745,190.00</b>          | <b>1,053,663.00</b> | <b>-61.6%</b>         |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                     |                       |
| Land   |                | 6100         | 0.00                         | 0.00                | 0.0%                  |
| Land Improvements  |                | 6170         | 0.00                         | 0.00                | 0.0%                  |
| Buildings and Improvements of Buildings  |                | 6200         | 0.00                         | 0.00                | 0.0%                  |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00                | 0.0%                  |
| Equipment  |                | 6400         | 0.00                         | 0.00                | 0.0%                  |
| Equipment Replacement  |                | 6500         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | <b>0.00</b>                  | <b>0.00</b>         | <b>0.0%</b>           |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                     |                       |
| Other Transfers Out  |                |              |                              |                     |                       |
| All Other Transfers Out to All Others  |                | 7299         | 0.00                         | 0.00                | 0.0%                  |
| Debt Service   |                |              |                              |                     |                       |
| Debt Service - Interest  |                | 7438         | 0.00                         | 0.00                | 0.0%                  |
| Other Debt Service - Principal   |                | 7439         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                  |                |              | <b>0.00</b>                  | <b>0.00</b>         | <b>0.0%</b>           |
| <b>TOTAL, EXPENDITURES</b>   |                |              | <b>2,865,913.00</b>          | <b>1,100,000.00</b> | <b>-61.6%</b>         |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>   |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>  |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                                  |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                                 |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>INTERFUND TRANSFERS OUT</b>   |                |              |                              |                   |                       |
| To: State School Building Fund/<br>County School Facilities Fund         |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                                 |                | 7619         | 7,500.00                     | 7,500.00          | 0.0%                  |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                                |                |              | <b>7,500.00</b>              | <b>7,500.00</b>   | <b>0.0%</b>           |
| <b>OTHER SOURCES/USES</b>  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Proceeds   |                |              |                              |                   |                       |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings                  |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                       |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds  |                |              |                              |                   |                       |
| Proceeds from Certificates<br>of Participation                           |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Capital Leases   |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Lease Revenue Bonds  |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources  |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| <b>(c) TOTAL, SOURCES</b>  |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs                       |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses   |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| <b>(d) TOTAL, USES</b>   |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>CONTRIBUTIONS</b>   |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                                 |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                                   |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| <b>(e) TOTAL, CONTRIBUTIONS</b>  |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br><b>(a - b + c - d + e)</b> |                |              | <b>(7,500.00)</b>            | <b>(7,500.00)</b> | <b>0.0%</b>           |

| Description  | Function Codes | Object Codes        | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 743,267.00                   | 839,911.00        | 13.0%                 |
| 5) TOTAL, REVENUES   |                |                     | 743,267.00                   | 839,911.00        | 13.0%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 2,865,913.00                 | 1,100,000.00      | -61.6%                |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 2,865,913.00                 | 1,100,000.00      | -61.6%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (2,122,646.00)               | (260,089.00)      | -87.7%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 7,500.00                     | 7,500.00          | 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   |                |                     | (7,500.00)                   | (7,500.00)        | 0.0%                  |

| Description  | Function Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (2,130,146.00)               | (267,589.00)      | -87.4%                |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                |                | 9791         | 4,288,796.20                 | 2,158,650.20      | -49.7%                |
| b) Audit Adjustments                                       |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 4,288,796.20                 | 2,158,650.20      | -49.7%                |
| d) Other Restatements                                      |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 4,288,796.20                 | 2,158,650.20      | -49.7%                |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 2,158,650.20                 | 1,891,061.20      | -12.4%                |
| 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  |                |              | 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         | 2,158,650.20                 | 1,891,061.20      | -12.4%                |
| e) Unassigned/Unappropriated                               |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

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

| Description   | Resource Codes | Object Codes            | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 24,631.00                    | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES  |                |                         | 24,631.00                    | 0.00              | -100.0%               |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 241,639.00                   | 525,667.61        | 117.5%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 2,372,522.00                 | 3,881,609.00      | 63.6%                 |
| 6) Capital Outlay   |                | 6000-6999               | 19,054,109.00                | 90,650,080.00     | 375.8%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 21,668,270.00                | 95,057,356.61     | 338.7%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (21,643,639.00)              | (95,057,356.61)   | 339.2%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 20,295,694.00                | 84,536,745.00     | 316.5%                |
| 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  |                |                         | 20,295,694.00                | 84,536,745.00     | 316.5%                |



| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (1,347,945.00)               | (10,520,611.61)   | 680.5%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 11,868,556.61                | 10,520,611.61     | -11.4%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 11,868,556.61                | 10,520,611.61     | -11.4%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 11,868,556.61                | 10,520,611.61     | -11.4%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 10,520,611.61                | 0.00              | -100.0%               |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
|  |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 10,520,611.61                | 0.00              | -100.0%               |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

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

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| All Other Federal Revenue                                |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| School Facilities Apportionments                         |                | 8545         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from<br>State Sources              |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 24,631.00                    | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 24,631.00                    | 0.00              | -100.0%               |
| <b>TOTAL, REVENUES</b>                                   |                |              | 24,631.00                    | 0.00              | -100.0%               |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CLASSIFIED SALARIES</b>                           |                |              |                              |                   |                       |
| Classified Support Salaries                          |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries              |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                            |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                             |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                           |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                          |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                               |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated                                      |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                               |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                              |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                            |                |              |                              |                   |                       |
| Books and Other Reference Materials                  |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                               |                | 4300         | 241,639.00                   | 525,667.61        | 117.5%                |
| Noncapitalized Equipment                             |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                            |                |              | 241,639.00                   | 525,667.61        | 117.5%                |

| Description   | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget    | Percent<br>Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                      |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00                 | 0.0%                  |
| Travel and Conferences  |                | 5200         | 0.00                         | 0.00                 | 0.0%                  |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00                 | 0.0%                  |
| Operations and Housekeeping Services  |                | 5500         | 0.00                         | 0.00                 | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 843,496.00                   | 1,992,119.00         | 136.2%                |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00                 | 0.0%                  |
| Transfers of Direct Costs - Interfund   |                | 5750         | 675,981.00                   | 588,247.00           | -13.0%                |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 853,045.00                   | 1,301,243.00         | 52.5%                 |
| Communications  |                | 5900         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                         |                |              | <b>2,372,522.00</b>          | <b>3,881,609.00</b>  | <b>63.6%</b>          |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                      |                       |
| Land  |                | 6100         | 83,950.00                    | 1,799,800.00         | 2043.9%               |
| Land Improvements   |                | 6170         | 0.00                         | 0.00                 | 0.0%                  |
| Buildings and Improvements of Buildings   |                | 6200         | 17,370,628.00                | 88,569,552.00        | 409.9%                |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00                 | 0.0%                  |
| Equipment   |                | 6400         | 1,599,531.00                 | 280,728.00           | -82.4%                |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>19,054,109.00</b>         | <b>90,650,080.00</b> | <b>375.8%</b>         |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                      |                       |
| Other Transfers Out   |                |              |                              |                      |                       |
| Transfers of Pass-Through Revenues To Districts or Charter Schools              |                | 7211         | 0.00                         | 0.00                 | 0.0%                  |
| To County Offices   |                | 7212         | 0.00                         | 0.00                 | 0.0%                  |
| To JPAs   |                | 7213         | 0.00                         | 0.00                 | 0.0%                  |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                         | 0.00                 | 0.0%                  |
| Debt Service  |                |              |                              |                      |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00                 | 0.0%                  |
| Other Debt Service - Principal  |                | 7439         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>               |                |              | <b>0.00</b>                  | <b>0.00</b>          | <b>0.0%</b>           |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>21,668,270.00</b>         | <b>95,057,356.61</b> | <b>338.7%</b>         |

| Description   | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                              |                   |                       |
| To: State School Building Fund/<br>County School Facilities Fund<br>From: All Other Funds |                | 8913         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In   |                | 8919         | 20,295,694.00                | 84,536,745.00     | 316.5%                |
| (a) TOTAL, INTERFUND TRANSFERS IN   |                |              | 20,295,694.00                | 84,536,745.00     | 316.5%                |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                              |                   |                       |
| To: State School Building Fund/<br>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<br>Estimated Actuals | 2016-17<br>Budget    | Percent<br>Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                      |                       |
| <b>SOURCES</b>  |                |              |                              |                      |                       |
| Proceeds  |                |              |                              |                      |                       |
| Proceeds from Sale/Lease-Purchase of Land/Buildings               |                | 8953         | 0.00                         | 0.00                 | 0.0%                  |
| Other Sources   |                |              |                              |                      |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs                   |                | 8965         | 0.00                         | 0.00                 | 0.0%                  |
| Long-Term Debt Proceeds   |                |              |                              |                      |                       |
| Proceeds from Certificates of Participation                       |                | 8971         | 0.00                         | 0.00                 | 0.0%                  |
| Proceeds from Capital Leases                                      |                | 8972         | 0.00                         | 0.00                 | 0.0%                  |
| Proceeds from Lease Revenue Bonds                                 |                | 8973         | 0.00                         | 0.00                 | 0.0%                  |
| All Other Financing Sources                                       |                | 8979         | 0.00                         | 0.00                 | 0.0%                  |
| <b>(c) TOTAL, SOURCES</b>   |                |              | <b>0.00</b>                  | <b>0.00</b>          | <b>0.0%</b>           |
| <b>USES</b>   |                |              |                              |                      |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs                   |                | 7651         | 0.00                         | 0.00                 | 0.0%                  |
| <b>(d) TOTAL, USES</b>  |                |              | <b>0.00</b>                  | <b>0.00</b>          | <b>0.0%</b>           |
| <b>CONTRIBUTIONS</b>  |                |              |                              |                      |                       |
| Contributions from Unrestricted Revenues                          |                | 8980         | 0.00                         | 0.00                 | 0.0%                  |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                         | 0.00                 | 0.0%                  |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                   |                |              | <b>0.00</b>                  | <b>0.00</b>          | <b>0.0%</b>           |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | <b>20,295,694.00</b>         | <b>84,536,745.00</b> | <b>316.5%</b>         |

| Description  | Function Codes | Object Codes        | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 24,631.00                    | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES   |                |                     | 24,631.00                    | 0.00              | -100.0%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 21,668,270.00                | 95,057,356.61     | 338.7%                |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 21,668,270.00                | 95,057,356.61     | 338.7%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (21,643,639.00)              | (95,057,356.61)   | 339.2%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 20,295,694.00                | 84,536,745.00     | 316.5%                |
| 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   |                |                     | 20,295,694.00                | 84,536,745.00     | 316.5%                |



| Description  | Function Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (1,347,945.00)               | (10,520,611.61)   | 680.5%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 11,868,556.61                | 10,520,611.61     | -11.4%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 11,868,556.61                | 10,520,611.61     | -11.4%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 11,868,556.61                | 10,520,611.61     | -11.4%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              |                              |                   |                       |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 10,520,611.61                | 0.00              | -100.0%               |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

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

| Description   | Resource Codes | Object Codes            | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 34,071.00                    | 34,071.00         | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 34,071.00                    | 34,071.00         | 0.0%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 34,071.00                    | 34,071.00         | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 34,071.00                    | 34,071.00         | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                |              |                              |                   |                       |
|  |                | 9791         | 5,103,593.02                 | 5,137,664.02      | 0.7%                  |
| b) Audit Adjustments   |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9793         |                              |                   |                       |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 5,103,593.02                 | 5,137,664.02      | 0.7%                  |
| d) Other Restatements  |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9795         |                              |                   |                       |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 5,103,593.02                 | 5,137,664.02      | 0.7%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 5,137,664.02                 | 5,171,735.02      | 0.7%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                |              |                              |                   |                       |
|  |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9712         |                              |                   |                       |
| Prepaid Expenditures   |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9713         |                              |                   |                       |
| All Others   |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9719         |                              |                   |                       |
| b) Restricted  |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9740         |                              |                   |                       |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9750         |                              |                   |                       |
| Other Commitments  |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9760         |                              |                   |                       |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                |              | 5,137,664.02                 | 5,171,735.02      | 0.7%                  |
|  |                | 9780         |                              |                   |                       |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9789         |                              |                   |                       |
| Unassigned/Unappropriated Amount                               |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9790         |                              |                   |                       |

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

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>   |                |              |                              |                   |                       |
| FEMA   |                | 8281         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                      |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                     |                |              |                              |                   |                       |
| Pass-Through Revenues from<br>State Sources                    |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| California Clean Energy Jobs Act                               | 6230           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue  | All Other      | 8590         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                              |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                   |                       |
| Other Local Revenue  |                |              |                              |                   |                       |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Sales<br>Sale of Equipment/Supplies                            |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals   |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 34,071.00                    | 34,071.00         | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments       |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue  |                |              |                              |                   |                       |
| All Other Local Revenue  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                         |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                              |                |              | 34,071.00                    | 34,071.00         | 0.0%                  |
| <b>TOTAL, REVENUES</b>   |                |              | 34,071.00                    | 34,071.00         | 0.0%                  |

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

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                   |                |              |                              |                   |                       |
| Subagreements for Services   |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences   |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance  |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services   |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                          |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs  |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund  |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and<br>Operating Expenditures                     |                | 5800         | 0.00                         | 0.00              | 0.0%                  |
| Communications   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                            |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| Land   |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements  |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings  |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment  |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement  |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                   |                       |
| Other Transfers Out  |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues<br>To Districts or Charter Schools              |                | 7211         | 0.00                         | 0.00              | 0.0%                  |
| To County Offices  |                | 7212         | 0.00                         | 0.00              | 0.0%                  |
| To JPAs  |                | 7213         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers Out to All Others  |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service   |                |              |                              |                   |                       |
| Debt Service - Interest  |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal   |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                  |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>TOTAL, EXPENDITURES</b>   |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |



| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                              |                   |                       |
| From: General Fund/CSSF  |                | 8912         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                          |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                              |                   |                       |
| To: General Fund/CSSF  |                | 7612         | 0.00                         | 0.00              | 0.0%                  |
| To: State School Building Fund/<br>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<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER SOURCES/USES</b>                                  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Proceeds   |                |              |                              |                   |                       |
| Proceeds from Sale/Lease-Purchase of Land/Buildings        |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs            |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                    |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation                |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Capital Leases                               |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Lease Revenue Bonds                          |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs            |                |              |                              |                   |                       |
|  |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                   |                |              |                              |                   |                       |
|  |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                       |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                   |                |              |                              |                   |                       |
|  |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                     |                |              |                              |                   |                       |
|  |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

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

| Description  | Function Codes | Object Codes        | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 34,071.00                    | 34,071.00         | 0.0%                  |
| 5) TOTAL, REVENUES   |                |                     | 34,071.00                    | 34,071.00         | 0.0%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 34,071.00                    | 34,071.00         | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 0.00                         | 0.00              | 0.0%                  |

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

| Description  | Function Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 34,071.00                    | 34,071.00         | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 5,103,593.02                 | 5,137,664.02      | 0.7%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 5,103,593.02                 | 5,137,664.02      | 0.7%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 5,103,593.02                 | 5,137,664.02      | 0.7%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              |                              |                   |                       |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 5,137,664.02                 | 5,171,735.02      | 0.7%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

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

| Description   | Resource Codes | Object Codes            | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 234,192.00                   | 250,248.00        | 6.9%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 37,588,330.00                | 39,823,458.00     | 5.9%                  |
| 5) TOTAL, REVENUES  |                |                         | 37,822,522.00                | 40,073,706.00     | 6.0%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 38,706,280.00                | 40,113,879.00     | 3.6%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 38,706,280.00                | 40,113,879.00     | 3.6%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (883,758.00)                 | (40,173.00)       | -95.5%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 22,764.00                    | 27,709.00         | 21.7%                 |
| 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  |                |                         | 22,764.00                    | 27,709.00         | 21.7%                 |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (860,994.00)                 | (12,464.00)       | -98.6%                |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                |                |              |                              |                   |                       |
|  |                | 9791         | 28,772,669.91                | 27,911,675.91     | -3.0%                 |
| b) Audit Adjustments                                       |                |              |                              |                   |                       |
|  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              |                              |                   |                       |
|  |                |              | 28,772,669.91                | 27,911,675.91     | -3.0%                 |
| d) Other Restatements                                      |                |              |                              |                   |                       |
|  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              |                              |                   |                       |
|  |                |              | 28,772,669.91                | 27,911,675.91     | -3.0%                 |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              |                              |                   |                       |
|  |                |              | 27,911,675.91                | 27,899,211.91     | 0.0%                  |
| Components of Ending Fund Balance                          |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                |              |                              |                   |                       |
|  |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                |              |                              |                   |                       |
|  |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures                                       |                |              |                              |                   |                       |
|  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                |              |                              |                   |                       |
|  |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
|  |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                 |                |              |                              |                   |                       |
|  |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                |              |                              |                   |                       |
|  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                |              |                              |                   |                       |
|  |                | 9780         | 27,911,675.91                | 27,899,211.91     | 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<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Fund                                  |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent                                  |                | 9135         | 0.00                         |                   |                       |
| e) collections awaiting deposit                       |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                        |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                               |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                               |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                               |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS                                      |                |              | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                           |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                 |                |              |                              |                   |                       |
| 1) Accounts Payable                                   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                         |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                 |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                      |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue                                   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                 |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>               |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                            |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                 |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2) |                |              | 0.00                         |                   |                       |



| Description   | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                      |                |              |                              |                   |                       |
| All Other Federal Revenue                                   |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                              |                   |                       |
| Tax Relief Subventions<br>Voted Indebtedness Levies         |                |              |                              |                   |                       |
| Homeowners' Exemptions                                      |                | 8571         | 234,192.00                   | 250,248.00        | 6.9%                  |
| Other Subventions/In-Lieu<br>Taxes                          |                | 8572         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                           |                |              | 234,192.00                   | 250,248.00        | 6.9%                  |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                              |                   |                       |
| Other Local Revenue   |                |              |                              |                   |                       |
| County and District Taxes                                   |                |              |                              |                   |                       |
| Voted Indebtedness Levies                                   |                |              |                              |                   |                       |
| Secured Roll  |                | 8611         | 36,639,701.00                | 38,818,365.00     | 5.9%                  |
| Unsecured Roll  |                | 8612         | 268,251.00                   | 283,589.00        | 5.7%                  |
| Prior Years' Taxes  |                | 8613         | 67,079.00                    | 70,306.00         | 4.8%                  |
| Supplemental Taxes  |                | 8614         | 457,124.00                   | 482,964.00        | 5.7%                  |
| Penalties and Interest from<br>Delinquent Non-LCFF<br>Taxes |                | 8629         | 9,858.00                     | 10,190.00         | 3.4%                  |
| Interest  |                | 8660         | 146,317.00                   | 158,044.00        | 8.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue   |                |              |                              |                   |                       |
| All Other Local Revenue                                     |                |              |                              |                   |                       |
| All Other Local Revenue                                     |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                      |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                           |                |              | 37,588,330.00                | 39,823,458.00     | 5.9%                  |
| <b>TOTAL, REVENUES</b>                                      |                |              | 37,822,522.00                | 40,073,706.00     | 6.0%                  |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              |                              |                   |                       |
| Debt Service   |                |              |                              |                   |                       |
| Bond Redemptions   |                | 7433         | 0.00                         | 0.00              | 0.0%                  |
| Bond Interest and Other Service Charges                    |                | 7434         | 12,461.00                    | 12,462.00         | 0.0%                  |
| Debt Service - Interest                                    |                | 7438         | 16,289,397.00                | 17,311,122.00     | 6.3%                  |
| Other Debt Service - Principal                             |                | 7439         | 22,404,422.00                | 22,790,295.00     | 1.7%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) |                |              | 38,706,280.00                | 40,113,879.00     | 3.6%                  |
| TOTAL, EXPENDITURES  |                |              | 38,706,280.00                | 40,113,879.00     | 3.6%                  |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>   |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                      |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                            |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                     |                |              |                              |                   |                       |
| To: General Fund   |                | 7614         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                           |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs                    |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources  |                | 8979         | 22,764.00                    | 27,709.00         | 21.7%                 |
| <b>(c) TOTAL, SOURCES</b>  |                |              | 22,764.00                    | 27,709.00         | 21.7%                 |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs                    |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses   |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| <b>(d) TOTAL, USES</b>   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>   |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                           |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                             |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a - b + c - d + e)</b> |                |              | 22,764.00                    | 27,709.00         | 21.7%                 |

| Description  | Function Codes | Object Codes        | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 234,192.00                   | 250,248.00        | 6.9%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 37,588,330.00                | 39,823,458.00     | 5.9%                  |
| 5) TOTAL, REVENUES   |                |                     | 37,822,522.00                | 40,073,706.00     | 6.0%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 38,706,280.00                | 40,113,879.00     | 3.6%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 38,706,280.00                | 40,113,879.00     | 3.6%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (883,758.00)                 | (40,173.00)       | -95.5%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 22,764.00                    | 27,709.00         | 21.7%                 |
| 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   |                |                     | 22,764.00                    | 27,709.00         | 21.7%                 |

| Description  | Function Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (860,994.00)                 | (12,464.00)       | -98.6%                |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                |                | 9791         | 28,772,669.91                | 27,911,675.91     | -3.0%                 |
| b) Audit Adjustments                                       |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 28,772,669.91                | 27,911,675.91     | -3.0%                 |
| d) Other Restatements                                      |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 28,772,669.91                | 27,911,675.91     | -3.0%                 |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              |                              |                   |                       |
| Components of Ending Fund Balance                          |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures                                       |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                 |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                     |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                     |                | 9780         | 27,911,675.91                | 27,899,211.91     | 0.0%                  |
| e) Unassigned/Unappropriated                               |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

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

| Description   | Resource Codes | Object Codes            | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 0.00                         | 0.00              | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>B. EXPENSES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 2,113,538.55                 | 0.00              | -100.0%               |
| 5) Services and Other Operating Expenses  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Depreciation   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 2,113,538.55                 | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENSES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (2,113,538.55)               | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET POSITION (C + D4)</b> |                |              | (2,113,538.55)               | 0.00              | -100.0%               |
| <b>F. NET POSITION</b>   |                |              |                              |                   |                       |
| 1) Beginning Net Position                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 10,204,110.48                | 0.00              | -100.0%               |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 10,204,110.48                | 0.00              | -100.0%               |
| d) Other Restatements  |                | 9795         | (8,090,571.93)               | 0.00              | -100.0%               |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |                |              | 2,113,538.55                 | 0.00              | -100.0%               |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| Components of Ending Net Position                              |                |              |                              |                   |                       |
| a) Net Investment in Capital Assets                            |                | 9796         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted Net Position                                     |                | 9797         | 0.00                         | 0.00              | 0.0%                  |
| c) Unrestricted Net Position                                   |                | 9790         | 0.00                         | 0.00              | 0.0%                  |



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

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

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 0.00                         | 0.00              | 0.0%                  |
| Donated Food Commodities                                 |                | 8221         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 0.00                         | 0.00              | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Classified Support Salaries                            |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                              |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                            |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                 |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                  |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated  |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment                               |                | 4400         | 2,113,538.55                 | 0.00              | -100.0%               |
| Food   |                | 4700         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | 2,113,538.55                 | 0.00              | -100.0%               |

| Description   | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>                |                |              |                              |                   |                       |
| Subagreements for Services                                  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                      |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Dues and Memberships  |                | 5300         | 0.00                         | 0.00              | 0.0%                  |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                        |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 0.00                         | 0.00              | 0.0%                  |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>DEPRECIATION</b>   |                |              |                              |                   |                       |
| Depreciation Expense  |                | 6900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, DEPRECIATION</b>                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>            |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                     |                | 7350         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EXPENSES</b>                                      |                |              | 2,113,538.55                 | 0.00              | -100.0%               |

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

| Description  | Function Codes | Object Codes        | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 0.00                         | 0.00              | 0.0%                  |
| 5) TOTAL, REVENUES   |                |                     | 0.00                         | 0.00              | 0.0%                  |
| <b>B. EXPENSES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 2,113,538.55                 | 0.00              | -100.0%               |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENSES  |                |                     | 2,113,538.55                 | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENSES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (2,113,538.55)               | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET POSITION (C + D4)</b> |                |              | (2,113,538.55)               | 0.00              | -100.0%               |
| <b>F. NET POSITION</b>   |                |              |                              |                   |                       |
| 1) Beginning Net Position                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 10,204,110.48                | 0.00              | -100.0%               |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 10,204,110.48                | 0.00              | -100.0%               |
| d) Other Restatements  |                | 9795         | (8,090,571.93)               | 0.00              | -100.0%               |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |                |              | 2,113,538.55                 | 0.00              | -100.0%               |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| Components of Ending Net Position                              |                |              |                              |                   |                       |
| a) Net Investment in Capital Assets                            |                | 9796         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted Net Position                                     |                | 9797         | 0.00                         | 0.00              | 0.0%                  |
| c) Unrestricted Net Position                                   |                | 9790         | 0.00                         | 0.00              | 0.0%                  |



| <u>Resource</u> | <u>Description</u>             | <u>2015-16<br/>Estimated Actuals</u> | <u>2016-17<br/>Budget</u> |
|-----------------|--------------------------------|--------------------------------------|---------------------------|
|                 | Total, Restricted Net Position | 0.00                                 | 0.00                      |

| Description   | Resource Codes | Object Codes            | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 154,133,939.00               | 161,010,495.00    | 4.5%                  |
| 5) TOTAL, REVENUES  |                |                         | 154,133,939.00               | 161,010,495.00    | 4.5%                  |
| <b>B. EXPENSES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 1,342,822.00                 | 1,462,231.00      | 8.9%                  |
| 3) Employee Benefits  |                | 3000-3999               | 629,538.00                   | 727,023.00        | 15.5%                 |
| 4) Books and Supplies   |                | 4000-4999               | 56,123.00                    | 180,973.00        | 222.5%                |
| 5) Services and Other Operating Expenses  |                | 5000-5999               | 146,485,533.00               | 154,279,321.00    | 5.3%                  |
| 6) Depreciation   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 148,514,016.00               | 156,649,548.00    | 5.5%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENSES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 5,619,923.00                 | 4,360,947.00      | -22.4%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 3,000,000.00                 | 0.00              | -100.0%               |
| b) Transfers Out  |                | 7600-7629               | 2,000,000.00                 | 2,000,000.00      | 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  |                |                         | 1,000,000.00                 | (2,000,000.00)    | -300.0%               |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET POSITION (C + D4)</b> |                |              | 6,619,923.00                 | 2,360,947.00      | -64.3%                |
| <b>F. NET POSITION</b>   |                |              |                              |                   |                       |
| 1) Beginning Net Position                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 5,337,576.89                 | 11,957,499.89     | 124.0%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 5,337,576.89                 | 11,957,499.89     | 124.0%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |                |              | 5,337,576.89                 | 11,957,499.89     | 124.0%                |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | 11,957,499.89                | 14,318,446.89     | 19.7%                 |
| 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         | 11,957,499.89                | 14,318,446.89     | 19.7%                 |

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

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

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| 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%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 815,152.00                   | 740,517.00        | -9.2%                 |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| In-District Premiums/<br>Contributions                   |                | 8674         | 129,814,036.00               | 135,553,178.00    | 4.4%                  |
| All Other Fees and Contracts                             |                | 8689         | 4,238,467.00                 | 4,789,989.00      | 13.0%                 |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 19,266,284.00                | 19,926,811.00     | 3.4%                  |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 154,133,939.00               | 161,010,495.00    | 4.5%                  |
| <b>TOTAL, REVENUES</b>                                   |                |              | 154,133,939.00               | 161,010,495.00    | 4.5%                  |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                     |                       |
| Certificated Pupil Support Salaries                    |                | 1200         | 0.00                         | 0.00                | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>0.00</b>                  | <b>0.00</b>         | <b>0.0%</b>           |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                     |                       |
| Classified Support Salaries                            |                | 2200         | 11,060.00                    | 12,056.00           | 9.0%                  |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 495,760.00                   | 515,422.00          | 4.0%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 831,699.00                   | 931,230.00          | 12.0%                 |
| Other Classified Salaries                              |                | 2900         | 4,303.00                     | 3,523.00            | -18.1%                |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>1,342,822.00</b>          | <b>1,462,231.00</b> | <b>8.9%</b>           |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                     |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00                | 0.0%                  |
| PERS   |                | 3201-3202    | 150,148.00                   | 188,195.00          | 25.3%                 |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 96,367.00                    | 107,468.00          | 11.5%                 |
| Health and Welfare Benefits                            |                | 3401-3402    | 249,442.00                   | 283,630.00          | 13.7%                 |
| Unemployment Insurance                                 |                | 3501-3502    | 661.00                       | 733.00              | 10.9%                 |
| Workers' Compensation                                  |                | 3601-3602    | 26,307.00                    | 20,473.00           | -22.2%                |
| OPEB, Allocated  |                | 3701-3702    | 101,887.00                   | 115,850.00          | 13.7%                 |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                         | 0.00                | 0.0%                  |
| Other Employee Benefits                                |                | 3901-3902    | 4,726.00                     | 10,674.00           | 125.9%                |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>629,538.00</b>            | <b>727,023.00</b>   | <b>15.5%</b>          |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                     |                       |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00                | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 55,217.00                    | 180,973.00          | 227.7%                |
| Noncapitalized Equipment                               |                | 4400         | 906.00                       | 0.00                | -100.0%               |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>56,123.00</b>             | <b>180,973.00</b>   | <b>222.5%</b>         |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget     | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-----------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>                   |                |              |                              |                       |                       |
| Subagreements for Services                                     |                | 5100         | 0.00                         | 0.00                  | 0.0%                  |
| Travel and Conferences   |                | 5200         | 23,701.00                    | 37,729.00             | 59.2%                 |
| Dues and Memberships   |                | 5300         | 1,000.00                     | 1,000.00              | 0.0%                  |
| Insurance  |                | 5400-5450    | 2,456,790.00                 | 1,877,892.00          | -23.6%                |
| 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         | 110,363.00                   | 162,810.00            | 47.5%                 |
| Professional/Consulting Services and<br>Operating Expenditures |                | 5800         | 143,817,840.00               | 152,139,307.00        | 5.8%                  |
| Communications   |                | 5900         | 75,839.00                    | 60,583.00             | -20.1%                |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>            |                |              | <b>146,485,533.00</b>        | <b>154,279,321.00</b> | <b>5.3%</b>           |
| <b>DEPRECIATION</b>  |                |              |                              |                       |                       |
| Depreciation Expense   |                | 6900         | 0.00                         | 0.00                  | 0.0%                  |
| <b>TOTAL, DEPRECIATION</b>                                     |                |              | <b>0.00</b>                  | <b>0.00</b>           | <b>0.0%</b>           |
| <b>TOTAL, EXPENSES</b>   |                |              | <b>148,514,016.00</b>        | <b>156,649,548.00</b> | <b>5.5%</b>           |



| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                    |                | 8919         | 3,000,000.00                 | 0.00              | -100.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN                          |                |              | 3,000,000.00                 | 0.00              | -100.0%               |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                   |                | 7619         | 2,000,000.00                 | 2,000,000.00      | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                         |                |              | 2,000,000.00                 | 2,000,000.00      | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs            |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs            |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                       |                |              |                              |                   |                       |
| Contributions from 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<br>(a - b + c - d + e) |                |              | 1,000,000.00                 | (2,000,000.00)    | -300.0%               |

| Description  | Function Codes | Object Codes        | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 154,133,939.00               | 161,010,495.00    | 4.5%                  |
| 5) TOTAL, REVENUES   |                |                     | 154,133,939.00               | 161,010,495.00    | 4.5%                  |
| <b>B. EXPENSES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 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      |                     | 148,514,016.00               | 156,649,548.00    | 5.5%                  |
| 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<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENSES  |                |                     | 148,514,016.00               | 156,649,548.00    | 5.5%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENSES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 5,619,923.00                 | 4,360,947.00      | -22.4%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 3,000,000.00                 | 0.00              | -100.0%               |
| b) Transfers Out   |                | 7600-7629           | 2,000,000.00                 | 2,000,000.00      | 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   |                |                     | 1,000,000.00                 | (2,000,000.00)    | -300.0%               |

| Description  | Function Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET POSITION (C + D4)</b> |                |              | 6,619,923.00                 | 2,360,947.00      | -64.3%                |
| <b>F. NET POSITION</b>   |                |              |                              |                   |                       |
| 1) Beginning Net Position                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 5,337,576.89                 | 11,957,499.89     | 124.0%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 5,337,576.89                 | 11,957,499.89     | 124.0%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |                |              | 5,337,576.89                 | 11,957,499.89     | 124.0%                |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | 11,957,499.89                | 14,318,446.89     | 19.7%                 |
| 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         | 11,957,499.89                | 14,318,446.89     | 19.7%                 |

| <b>Resource</b> | <b>Description</b>             | <b>2015-16<br/>Estimated Actuals</b> | <b>2016-17<br/>Budget</b> |
|-----------------|--------------------------------|--------------------------------------|---------------------------|
|                 | Total, Restricted Net Position | 0.00                                 | 0.00                      |

| Description   | Resource Codes | Object Codes            | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 19,478.00                    | 627,430.00        | 3121.2%               |
| 5) TOTAL, REVENUES  |                |                         | 19,478.00                    | 627,430.00        | 3121.2%               |
| <b>B. EXPENSES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenses  |                | 5000-5999               | 21,758.00                    | 23,820.00         | 9.5%                  |
| 6) Depreciation   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 21,758.00                    | 23,820.00         | 9.5%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENSES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (2,280.00)                   | 603,610.00        | -26574.1%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 3,500,000.00                 | 3,500,000.00      | 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  |                |                         | 3,500,000.00                 | 3,500,000.00      | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET POSITION (C + D4)</b> |                |              | 3,497,720.00                 | 4,103,610.00      | 17.3%                 |
| <b>F. NET POSITION</b>   |                |              |                              |                   |                       |
| 1) Beginning Net Position                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 26,247,631.67                | 29,745,351.67     | 13.3%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 26,247,631.67                | 29,745,351.67     | 13.3%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |                |              | 26,247,631.67                | 29,745,351.67     | 13.3%                 |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | 29,745,351.67                | 33,848,961.67     | 13.8%                 |
| Components of Ending Net Position                              |                |              |                              |                   |                       |
| a) Net Investment in Capital Assets                            |                | 9796         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted Net Position                                     |                | 9797         | 29,745,351.67                | 33,848,961.67     | 13.8%                 |
| c) Unrestricted Net Position                                   |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                    |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                               |                | 9110         | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Fund                                |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent                                |                | 9135         | 0.00                         |                   |                       |
| e) collections awaiting deposit                     |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                      |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                              |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                      |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                             |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                             |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                             |                | 9340         | 0.00                         |                   |                       |
| 9) Fixed Assets                                     |                | 9400         |                              |                   |                       |
| 10) TOTAL, ASSETS                                   |                |              | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>            |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                         |                |              | 0.00                         |                   |                       |

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



| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                   |                       |
| Other Local Revenue  |                |              |                              |                   |                       |
| Interest   |                | 8660         | 0.00                         | 0.00              | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments       |                | 8662         | 19,478.00                    | 627,430.00        | 3121.2%               |
| Fees and Contracts   |                |              |                              |                   |                       |
| In-District Premiums/<br>Contributions                         |                | 8674         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue  |                |              |                              |                   |                       |
| All Other Local Revenue  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                              |                |              | <b>19,478.00</b>             | <b>627,430.00</b> | <b>3121.2%</b>        |
| <b>TOTAL, REVENUES</b>   |                |              | <b>19,478.00</b>             | <b>627,430.00</b> | <b>3121.2%</b>        |
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>                   |                |              |                              |                   |                       |
| Subagreements for Services                                     |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and<br>Operating Expenditures |                | 5800         | 21,758.00                    | 23,820.00         | 9.5%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>            |                |              | <b>21,758.00</b>             | <b>23,820.00</b>  | <b>9.5%</b>           |
| <b>TOTAL, EXPENSES</b>   |                |              | <b>21,758.00</b>             | <b>23,820.00</b>  | <b>9.5%</b>           |

| Description  | Resource Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                             |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                          |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                |                | 8919         | 3,500,000.00                 | 3,500,000.00      | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                      |                |              | 3,500,000.00                 | 3,500,000.00      | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                              |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs        |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                            |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs        |                |              |                              |                   |                       |
|  |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                               |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                   |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues               |                |              |                              |                   |                       |
|  |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                 |                |              |                              |                   |                       |
|  |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a + c - d + e) |                |              | 3,500,000.00                 | 3,500,000.00      | 0.0%                  |

| Description  | Function Codes | Object Codes        | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 19,478.00                    | 627,430.00        | 3121.2%               |
| 5) TOTAL, REVENUES   |                |                     | 19,478.00                    | 627,430.00        | 3121.2%               |
| <b>B. EXPENSES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 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      |                     | 21,758.00                    | 23,820.00         | 9.5%                  |
| 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<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENSES  |                |                     | 21,758.00                    | 23,820.00         | 9.5%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENSES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (2,280.00)                   | 603,610.00        | -26574.1%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 3,500,000.00                 | 3,500,000.00      | 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   |                |                     | 3,500,000.00                 | 3,500,000.00      | 0.0%                  |

| Description  | Function Codes | Object Codes | 2015-16<br>Estimated Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET POSITION (C + D4)</b> |                |              | 3,497,720.00                 | 4,103,610.00      | 17.3%                 |
| <b>F. NET POSITION</b>   |                |              |                              |                   |                       |
| 1) Beginning Net Position                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 26,247,631.67                | 29,745,351.67     | 13.3%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 26,247,631.67                | 29,745,351.67     | 13.3%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |                |              | 26,247,631.67                | 29,745,351.67     | 13.3%                 |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | 29,745,351.67                | 33,848,961.67     | 13.8%                 |
| Components of Ending Net Position                              |                |              |                              |                   |                       |
| a) Net Investment in Capital Assets                            |                | 9796         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted Net Position                                     |                | 9797         | 29,745,351.67                | 33,848,961.67     | 13.8%                 |
| c) Unrestricted Net Position                                   |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| <b>Resource</b>                | <b>Description</b>     | <b>2015-16<br/>Estimated Actuals</b> | <b>2016-17<br/>Budget</b> |
|--------------------------------|------------------------|--------------------------------------|---------------------------|
| 9010                           | Other Restricted Local | 29,745,351.67                        | 33,848,961.67             |
| Total, Restricted Net Position |                        | 29,745,351.67                        | 33,848,961.67             |

| Description  | 2015-16 Estimated Actuals |            |            | 2016-17 Budget    |                      |                      |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|  | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>A. DISTRICT</b>   |                           |            |            |                   |                      |                      |
| <b>1. Total District Regular ADA</b><br>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)  | 66,572.82                 | 66,572.82  | 66,572.82  | 66,457.90         | 66,457.90            | 66,457.90            |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) |                           |            |            |                   |                      |                      |
| <b>3. Total Basic Aid Open Enrollment Regular ADA</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)                               |                           |            |            |                   |                      |                      |
| <b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>   | 66,572.82                 | 66,572.82  | 66,572.82  | 66,457.90         | 66,457.90            | 66,457.90            |
| <b>5. District Funded County Program ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Community Schools  |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class   |                           |            |            |                   |                      |                      |
| c. Special Education-NPS/LCI   | 18.17                     | 18.17      | 18.17      | 8.00              | 8.00                 | 8.00                 |
| d. Special Education Extended Year   |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs:<br>Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools  |                           |            |            |                   |                      |                      |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]   |                           |            |            |                   |                      |                      |
| <b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>   | 18.17                     | 18.17      | 18.17      | 8.00              | 8.00                 | 8.00                 |
| <b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>   | 66,590.99                 | 66,590.99  | 66,590.99  | 66,465.90         | 66,465.90            | 66,465.90            |
| <b>7. Adults in Correctional Facilities</b>  |                           |            |            |                   |                      |                      |
| <b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>  |                           |            |            |                   |                      |                      |

| Description  | 2015-16 Estimated Actuals |            |            | 2016-17 Budget    |                      |                      |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|  | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>B. COUNTY OFFICE OF EDUCATION</b>   |                           |            |            |                   |                      |                      |
| <b>1. County Program Alternative Education ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Group Home and Institution Pupils  |                           |            |            |                   |                      |                      |
| b. Juvenile Halls, Homes, and Camps  |                           |            |            |                   |                      |                      |
| c. Probation Referred, On Probation or Parole,<br>Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]   |                           |            |            |                   |                      |                      |
| <b>d. Total, County Program Alternative Education<br/>    ADA (Sum of Lines B1a through B1c)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>2. District Funded County Program ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Community Schools  | 150.36                    | 150.36     | 150.36     | 150.36            | 150.36               | 150.36               |
| b. Special Education-Special Day Class   |                           |            |            |                   |                      |                      |
| c. Special Education-NPS/LCI   |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year   |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs:<br>Opportunity Schools and Full Day<br>Opportunity Classes, Specialized Secondary<br>Schools, Technical, Agricultural, and Natural<br>Resource Conservation Schools |                           |            |            |                   |                      |                      |
| f. County School Tuition Fund<br>(Out of State Tuition) [EC 2000 and 46380]  |                           |            |            |                   |                      |                      |
| <b>g. Total, District Funded County Program ADA<br/>    (Sum of Lines B2a through B2f)</b>   | 150.36                    | 150.36     | 150.36     | 150.36            | 150.36               | 150.36               |
| <b>3. TOTAL COUNTY OFFICE ADA<br/>(Sum of Lines B1d and B2g)</b>   | 150.36                    | 150.36     | 150.36     | 150.36            | 150.36               | 150.36               |
| <b>4. Adults in Correctional Facilities</b>  |                           |            |            |                   |                      |                      |
| <b>5. County Operations Grant ADA</b>  |                           |            |            |                   |                      |                      |
| <b>6. Charter School ADA<br/>(Enter Charter School ADA using<br/>Tab C. Charter School ADA)</b>  |                           |            |            |                   |                      |                      |

| Description   | 2015-16 Estimated Actuals |            |            | 2016-17 Budget    |                      |                      |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|   | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>C. CHARTER SCHOOL ADA</b>  |                           |            |            |                   |                      |                      |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.<br>Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. |                           |            |            |                   |                      |                      |
| <b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>  |                           |            |            |                   |                      |                      |
| <b>1. Total Charter School Regular ADA</b>  |                           |            |            |                   |                      |                      |
| <b>2. Charter School County Program Alternative Education ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Group Home and Institution Pupils   |                           |            |            |                   |                      |                      |
| b. Juvenile Halls, Homes, and Camps   |                           |            |            |                   |                      |                      |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]   |                           |            |            |                   |                      |                      |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>3. Charter School Funded County Program ADA</b>  |                           |            |            |                   |                      |                      |
| a. County Community Schools   |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class  |                           |            |            |                   |                      |                      |
| c. Special Education-NPS/LCI  |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year  |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools  |                           |            |            |                   |                      |                      |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>   |                           |            |            |                   |                      |                      |
| <b>5. Total Charter School Regular ADA</b>  |                           |            |            |                   |                      |                      |
| <b>6. Charter School County Program Alternative Education ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Group Home and Institution Pupils   |                           |            |            |                   |                      |                      |
| b. Juvenile Halls, Homes, and Camps   |                           |            |            |                   |                      |                      |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]   |                           |            |            |                   |                      |                      |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>7. Charter School Funded County Program ADA</b>  |                           |            |            |                   |                      |                      |
| a. County Community Schools   |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class  |                           |            |            |                   |                      |                      |
| c. Special Education-NPS/LCI  |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year  |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools  |                           |            |            |                   |                      |                      |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |



| ESTIMATES THROUGH THE MONTH OF                            |                                | July            | August          | September     | October        | November      | December       | January        | February        |
|---|--------------------------------|-----------------|-----------------|---------------|----------------|---------------|----------------|----------------|-----------------|
| <b>A. BEGINNING CASH</b>                                  |                                | 126,896,952.00  | 52,942,382.00   | 27,962,113.00 | 65,140,068.00  | 56,650,690.00 | 59,034,935.00  | 102,402,213.00 | 111,460,344.00  |
| <b>B. RECEIPTS</b>  |                                |                 |                 |               |                |               |                |                |                 |
| 8010-8019   | Principal Apportionment        | 26,765,238.00   | 26,765,238.00   | 70,398,853.00 | 48,177,429.00  | 48,177,429.00 | 70,398,853.00  | 48,177,429.00  | 48,177,429.00   |
| 8020-8079   | Property Taxes                 | 0.00            | 363,094.00      | 0.00          | 0.00           | 0.00          | 22,793,274.00  | 1,010,368.00   | 363,094.00      |
| 8080-8099   | Miscellaneous Funds            | (44,850.00)     | (141,247.00)    | (95,524.00)   | (55,895.00)    | (74,325.00)   | (14,459.00)    | (26,744.00)    | (275,486.00)    |
| 8100-8299   | Federal Revenue                | 783,384.00      | 31,922.00       | 10,891,542.00 | 1,894,141.00   | 1,221,310.00  | 7,514,891.00   | 3,495,201.00   | (91,150.00)     |
| 8300-8599   | Other State Revenue            | 2,201,162.00    | 1,806,262.00    | 6,965,878.00  | 3,879,963.00   | 4,959,094.00  | 15,770,023.00  | 22,542,239.00  | 6,683,413.00    |
| 8600-8799   | Other Local Revenue            | 158,775.00      | 760,608.00      | 656,989.00    | 502,004.00     | 590,538.00    | 1,080,094.00   | 771,943.00     | 442,046.00      |
| 8910-8929   | Interfund Transfers In         | 0.00            | 0.00            | 0.00          | 0.00           | 0.00          | 0.00           | 300,000.00     | 0.00            |
| 8930-8979   | All Other Financing Sources    | 0.00            | 0.00            | 0.00          | 0.00           | 0.00          | 0.00           | 0.00           | 0.00            |
| <b>TOTAL RECEIPTS</b>                                     |                                | 29,863,709.00   | 29,585,877.00   | 88,817,538.00 | 54,197,842.00  | 54,874,046.00 | 117,482,676.00 | 76,270,436.00  | 55,299,346.00   |
| <b>C. DISBURSEMENTS</b>                                   |                                |                 |                 |               |                |               |                |                |                 |
| 1000-1999   | Certificated Salaries          | 1,609,264.00    | 29,056,527.00   | 30,052,306.00 | 34,202,603.00  | 21,717,501.00 | 34,849,145.00  | 29,069,556.00  | 34,527,804.00   |
| 2000-2999   | Classified Salaries            | 2,189,932.00    | 7,621,219.00    | 9,141,761.00  | 8,722,370.00   | 7,485,599.00  | 12,473,109.00  | 9,384,139.00   | 9,847,969.00    |
| 3000-3999   | Employee Benefits              | 1,182,924.00    | 6,714,084.00    | 14,325,268.00 | 15,454,450.00  | 14,144,889.00 | 24,161,966.00  | 18,862,170.00  | 18,273,723.00   |
| 4000-4999   | Books and Supplies             | 296,083.00      | 252,153.00      | 2,897,170.00  | 2,758,314.00   | 1,606,224.00  | 1,444,920.00   | 1,054,724.00   | 1,890,795.00    |
| 5000-5999   | Services                       | 11,374,245.00   | 3,916,538.00    | 5,863,775.00  | 8,184,354.00   | 7,688,726.00  | 5,090,841.00   | 7,224,430.00   | 8,251,523.00    |
| 6000-6599   | Capital Outlay                 | 22,644.00       | 270,517.00      | 642,203.00    | 379,915.00     | 67,383.00     | 986,531.00     | 412,132.00     | 923,203.00      |
| 7000-7499   | Other Outgo                    | 48,890.00       | 423,473.00      | 97,030.00     | 65,058.00      | 113,355.00    | 148,448.00     | 135,907.00     | 100,071.00      |
| 7600-7629   | Interfund Transfers Out        | 0.00            | 515,642.00      | 257,821.00    | 0.00           | 0.00          | 0.00           | 241,576.00     | 0.00            |
| 7630-7699   | All Other Financing Uses       | 785,284.00      | 785,284.00      | 785,284.00    | 785,284.00     | 785,284.00    | 785,284.00     | 785,284.00     | 785,284.00      |
| <b>TOTAL DISBURSEMENTS</b>                                |                                | 17,507,267.00   | 49,555,437.00   | 64,062,618.00 | 70,552,348.00  | 53,608,761.00 | 79,938,242.00  | 67,169,918.00  | 74,400,372.00   |
| <b>D. BALANCE SHEET ITEMS</b>                             |                                |                 |                 |               |                |               |                |                |                 |
| Assets and Deferred Outflows                              |                                |                 |                 |               |                |               |                |                |                 |
| 9111-9199   | Cash Not In Treasury           |                 |                 |               |                |               |                |                |                 |
| 9200-9299   | Accounts Receivable            | 6,747,473.00    | 10,305,123.00   | 13,910,337.00 | 9,334,567.00   | 1,372,747.00  | 5,883,582.00   | 0.00           | 2,065,666.00    |
| 9310  | Due From Other Funds           |                 |                 |               |                |               |                |                |                 |
| 9320  | Stores                         |                 |                 |               |                |               |                |                |                 |
| 9330  | Prepaid Expenditures           |                 |                 |               |                |               |                |                |                 |
| 9340  | Other Current Assets           |                 |                 |               |                |               |                |                |                 |
| 9490  | Deferred Outflows of Resources |                 |                 |               |                |               |                |                |                 |
| <b>SUBTOTAL</b>   |                                | 6,747,473.00    | 10,305,123.00   | 13,910,337.00 | 9,334,567.00   | 1,372,747.00  | 5,883,582.00   | 0.00           | 2,065,666.00    |
| Liabilities and Deferred Inflows                          |                                |                 |                 |               |                |               |                |                |                 |
| 9500-9599   | Accounts Payable               | 93,058,485.00   | 15,315,832.00   | 1,487,302.00  | 1,469,239.00   | 253,787.00    | 60,738.00      | 42,387.00      | 781,442.00      |
| 9610  | Due To Other Funds             |                 |                 |               |                |               |                |                |                 |
| 9640  | Current Loans                  |                 |                 |               |                |               |                |                |                 |
| 9650  | Unearned Revenues              |                 |                 |               |                |               |                |                |                 |
| 9690  | Deferred Inflows of Resources  |                 |                 |               |                |               |                |                |                 |
| <b>SUBTOTAL</b>   |                                | 93,058,485.00   | 15,315,832.00   | 1,487,302.00  | 1,469,239.00   | 253,787.00    | 60,738.00      | 42,387.00      | 781,442.00      |
| Nonoperating  |                                |                 |                 |               |                |               |                |                |                 |
| 9910  | Suspense Clearing              | 0.00            | 0.00            |               |                |               |                |                |                 |
| <b>TOTAL BALANCE SHEET ITEMS</b>                          |                                | (86,311,012.00) | (5,010,709.00)  | 12,423,035.00 | 7,865,328.00   | 1,118,960.00  | 5,822,844.00   | (42,387.00)    | 1,284,224.00    |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>               |                                | (73,954,570.00) | (24,980,289.00) | 37,177,955.00 | (8,489,378.00) | 2,384,245.00  | 43,367,276.00  | 9,058,131.00   | (17,816,802.00) |
| <b>F. ENDING CASH (A + E)</b>                             |                                | 52,942,382.00   | 27,962,113.00   | 65,140,068.00 | 56,650,690.00  | 59,034,935.00 | 102,402,213.00 | 111,460,344.00 | 93,643,542.00   |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b> |                                |                 |                 |               |                |               |                |                |                 |

| ESTIMATES THROUGH THE MONTH OF                            |           | March          | April          | May             | June           | Accruals        | Adjustments | TOTAL           | BUDGET          |
|---|-----------|----------------|----------------|-----------------|----------------|-----------------|-------------|-----------------|-----------------|
| <b>A. BEGINNING CASH</b>                                  | JUNE      | 93,643,542.00  | 134,872,478.00 | 136,928,213.00  | 115,569,816.00 |                 |             |                 |                 |
| <b>B. RECEIPTS</b>  |           |                |                |                 |                |                 |             |                 |                 |
| Principal Apportionment                                   | 8010-8019 | 70,398,853.00  | 48,177,429.00  | 48,177,429.00   | 70,398,852.00  | 0.00            |             | 624,190,461.00  | 624,190,461.00  |
| Property Taxes  | 8020-8079 | 0.00           | 23,096,368.00  | 2,020,735.00    | 2,292,627.00   | 0.00            |             | 51,879,560.00   | 51,879,560.00   |
| Miscellaneous Funds                                       | 8080-8099 | (67,307.00)    | (2,441.00)     | (76,291.00)     | (2,700,583.00) | 1,030,381.00    |             | (2,544,171.00)  | (2,544,171.00)  |
| Federal Revenue   | 8100-8299 | 14,710,127.00  | 1,396,548.00   | 682,782.00      | 11,130,044.00  | 28,506,630.00   |             | 81,967,282.00   | 81,967,282.00   |
| Other State Revenue                                       | 8300-8599 | 6,700,344.00   | 8,804,984.00   | 6,086,862.00    | 5,465,572.00   | 21,445,674.00   |             | 113,291,270.00  | 113,291,270.00  |
| Other Local Revenue                                       | 8600-8799 | 1,438,902.00   | 540,513.00     | 405,899.00      | 1,524,524.00   | 8,915,899.00    |             | 17,788,734.00   | 17,788,734.00   |
| Interfund Transfers In                                    | 8910-8929 | 150,000.00     | 500,000.00     | 499,110.00      | 1,914,799.00   | 0.00            |             | 3,363,909.00    | 3,363,909.00    |
| All Other Financing Sources                               | 8930-8979 | 0.00           | 0.00           | 0.00            | 0.00           | 0.00            |             | 0.00            | 0.00            |
| <b>TOTAL RECEIPTS</b>                                     |           | 93,330,919.00  | 82,513,401.00  | 57,776,536.00   | 90,025,835.00  | 59,899,084.00   | 0.00        | 889,937,045.00  | 889,937,045.00  |
| <b>C. DISBURSEMENTS</b>                                   |           |                |                |                 |                |                 |             |                 |                 |
| Certificated Salaries                                     | 1000-1999 | 27,403,913.00  | 43,757,346.00  | 35,589,086.00   | 35,072,259.00  | 21,200,704.00   |             | 378,108,014.00  | 378,108,014.00  |
| Classified Salaries                                       | 2000-2999 | 8,368,676.00   | 8,336,711.00   | 9,300,600.00    | 12,969,205.00  | 4,219,686.00    |             | 110,080,976.00  | 110,080,976.00  |
| Employee Benefits   | 3000-3999 | 15,606,449.00  | 16,059,677.00  | 18,467,485.00   | 23,331,593.00  | 37,598,652.00   |             | 224,177,110.00  | 224,177,110.00  |
| Books and Supplies  | 4000-4999 | 1,371,324.00   | 2,234,533.00   | 4,028,440.00    | 3,757,175.00   | 31,452,525.00   |             | 54,844,380.00   | 54,844,380.00   |
| Services  | 5000-5999 | 4,585,377.00   | 7,836,643.00   | 8,076,325.00    | 8,331,659.00   | 20,233,500.00   |             | 106,657,937.25  | 106,657,937.25  |
| Capital Outlay  | 6000-6599 | 3,555,850.00   | 266,063.00     | 1,393,245.00    | 3,000,256.00   | 2,595,672.00    |             | 14,515,614.00   | 14,515,614.00   |
| Other Outgo   | 7000-7499 | 104,269.00     | 59,586.00      | 145,412.00      | 361,493.00     | (1,074,507.00)  |             | 724,483.00      | 724,483.00      |
| Interfund Transfers Out                                   | 7600-7629 | 120,788.00     | 402,627.00     | 3,089,609.00    | 1,698,346.00   | 0.00            |             | 6,326,409.00    | 6,326,409.00    |
| All Other Financing Uses                                  | 7630-7699 | 785,284.00     | 785,284.00     | 785,284.00      | 785,280.00     | 0.00            |             | 9,423,404.00    | 9,423,404.00    |
| <b>TOTAL DISBURSEMENTS</b>                                |           | 61,901,930.00  | 79,732,470.00  | 80,875,466.00   | 89,327,266.00  | 116,226,232.00  | 0.00        | 904,858,327.00  | 904,858,327.00  |
| <b>D. BALANCE SHEET ITEMS</b>                             |           |                |                |                 |                |                 |             |                 |                 |
| Assets and Deferred Outflows                              |           |                |                |                 |                |                 |             |                 |                 |
| Cash Not In Treasury                                      | 9111-9199 |                |                |                 |                |                 |             | 0.00            | 0.00            |
| Accounts Receivable                                       | 9200-9299 | 10,918,730.00  | 14,490.00      | 2,450,234.00    | 334,400.00     |                 |             | 63,347,349.00   | 63,347,349.00   |
| Due From Other Funds                                      | 9310      |                |                |                 |                |                 |             | 0.00            | 0.00            |
| Stores  | 9320      |                |                |                 |                |                 |             | 0.00            | 0.00            |
| Prepaid Expenditures                                      | 9330      |                |                |                 |                |                 |             | 0.00            | 0.00            |
| Other Current Assets                                      | 9340      |                |                |                 |                |                 |             | 0.00            | 0.00            |
| Deferred Outflows of Resources                            | 9490      |                |                |                 | 0.00           |                 |             | 0.00            | 0.00            |
| SUBTOTAL  |           | 10,918,730.00  | 14,490.00      | 2,450,234.00    | 334,400.00     | 0.00            | 0.00        | 63,347,349.00   | 63,347,349.00   |
| Liabilities and Deferred Inflows                          |           |                |                |                 |                |                 |             |                 |                 |
| Accounts Payable  | 9500-9599 | 1,118,783.00   | 739,686.00     | 719,701.00      | 719,701.00     |                 |             | 115,767,083.00  | 115,767,083.00  |
| Due To Other Funds  | 9610      |                |                |                 |                |                 |             | 0.00            | 0.00            |
| Current Loans   | 9640      |                |                |                 |                |                 |             | 0.00            | 0.00            |
| Unearned Revenues   | 9650      |                |                |                 |                |                 |             | 0.00            | 0.00            |
| Deferred Inflows of Resources                             | 9690      |                |                |                 |                |                 |             | 0.00            | 0.00            |
| SUBTOTAL  |           | 1,118,783.00   | 739,686.00     | 719,701.00      | 719,701.00     | 0.00            | 0.00        | 115,767,083.00  | 115,767,083.00  |
| Nonoperating  |           |                |                |                 |                |                 |             |                 |                 |
| Suspense Clearing   | 9910      |                |                |                 |                |                 |             | 0.00            | 0.00            |
| TOTAL BALANCE SHEET ITEMS                                 |           | 9,799,947.00   | (725,196.00)   | 1,740,533.00    | (385,301.00)   | 0.00            | 0.00        | (52,419,734.00) | (52,419,734.00) |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>               |           | 41,228,936.00  | 2,055,735.00   | (21,358,397.00) | 313,268.00     | (56,327,148.00) | 0.00        | (67,341,016.00) | (14,921,282.72) |
| <b>F. ENDING CASH (A + E)</b>                             |           | 134,872,478.00 | 136,928,213.00 | 115,569,816.00  | 115,883,084.00 |                 |             | 59,555,936.00   | 59,555,936.00   |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b> |           |                |                |                 |                |                 |             |                 |                 |

| ESTIMATES THROUGH THE MONTH OF                     |                                  | July            | August          | September      | October        | November      | December       | January        | February        |
|--|----------------------------------|-----------------|-----------------|----------------|----------------|---------------|----------------|----------------|-----------------|
| A. BEGINNING CASH                                  |                                  | 115,863,084.00  | 43,286,061.00   | 18,441,750.00  | 55,215,478.00  | 47,739,553.00 | 50,978,631.00  | 96,316,385.00  | 103,878,186.00  |
| B. RECEIPTS  |                                  |                 |                 |                |                |               |                |                |                 |
|  | LCFF/Revenue Limit Sources       |                 |                 |                |                |               |                |                |                 |
|  | Principal Apportionment          | 27,155,080.00   | 27,155,080.00   | 71,100,568.00  | 48,879,144.00  | 48,879,144.00 | 71,100,568.00  | 48,879,144.00  | 48,879,144.00   |
|  | Property Taxes                   | 0.00            | 363,094.00      | 0.00           | 0.00           | 0.00          | 26,104,788.00  | 1,010,388.00   | 363,094.00      |
|  | Miscellaneous Funds              | (44,800.00)     | (141,247.00)    | (95,524.00)    | (55,895.00)    | (74,325.00)   | (14,459.00)    | (26,744.00)    | (275,486.00)    |
|  | Federal Revenue                  | 735,597.00      | 29,975.00       | 10,227,158.00  | 1,590,798.00   | 1,148,811.00  | 7,056,483.00   | 3,373,494.00   | (85,590.00)     |
|  | Other State Revenue              | 1,900,009.00    | 1,559,137.00    | 6,012,665.00   | 3,349,124.00   | 4,280,613.00  | 13,612,440.00  | 19,458,111.00  | 5,769,018.00    |
|  | Other Local Revenue              | 146,368.00      | 701,171.00      | 605,649.00     | 462,775.00     | 544,391.00    | 995,691.00     | 711,620.00     | 407,503.00      |
|  | Interfund Transfers In           | 0.00            | 0.00            | 0.00           | 0.00           | 0.00          | 0.00           | 300,000.00     | 0.00            |
|  | All Other Financing Sources      | 0.00            | 0.00            | 0.00           | 0.00           | 0.00          | 0.00           | 0.00           | 0.00            |
| TOTAL RECEIPTS                                     |                                  | 29,892,204.00   | 29,687,210.00   | 87,650,516.00  | 54,225,946.00  | 54,776,634.00 | 118,855,511.00 | 73,705,993.00  | 55,057,683.00   |
| C. DISBURSEMENTS                                   |                                  |                 |                 |                |                |               |                |                |                 |
|  | Certificated Salaries            | 1,608,756.00    | 29,032,298.00   | 30,027,247.00  | 34,174,084.00  | 21,699,393.00 | 34,820,087.00  | 29,045,317.00  | 34,499,014.00   |
|  | Classified Salaries              | 2,201,843.00    | 7,662,674.00    | 9,191,487.00   | 8,769,814.00   | 7,526,316.00  | 12,540,955.00  | 9,435,183.00   | 9,901,536.00    |
|  | Employee Benefits                | 1,215,586.00    | 6,899,469.00    | 14,720,808.00  | 15,881,168.00  | 14,535,242.00 | 24,829,111.00  | 19,382,980.00  | 18,778,285.00   |
|  | Books and Supplies               | 257,784.00      | 219,536.00      | 2,522,416.00   | 2,401,521.00   | 1,398,456.00  | 1,258,017.00   | 918,294.00     | 1,472,087.00    |
|  | Services                         | 8,992,512.00    | 3,096,427.00    | 4,635,918.00   | 6,470,574.00   | 6,078,729.00  | 4,024,833.00   | 5,711,655.00   | 6,523,878.00    |
|  | Capital Outlay                   | 4,615.00        | 55,134.00       | 130,887.00     | 77,430.00      | 13,733.00     | 201,064.00     | 83,996.00      | 188,158.00      |
|  | Other Outgo                      | 32,394.00       | 292,554.00      | 67,033.00      | 44,945.00      | 78,311.00     | 101,172.00     | 93,891.00      | 69,134.00       |
|  | Interfund Transfers Out          | 0.00            | 395,827.00      | 197,914.00     | 0.00           | 0.00          | 0.00           | 185,444.00     | 0.00            |
|  | All Other Financing Uses         | 1,244,932.00    | 1,244,932.00    | 1,244,932.00   | 1,244,932.00   | 1,244,932.00  | 1,244,932.00   | 1,244,932.00   | 1,244,932.00    |
| TOTAL DISBURSEMENTS                                |                                  | 15,558,422.00   | 48,896,851.00   | 62,738,642.00  | 69,064,468.00  | 52,675,112.00 | 79,020,171.00  | 66,101,692.00  | 72,676,824.00   |
| D. BALANCE SHEET ITEMS                             |                                  |                 |                 |                |                |               |                |                |                 |
|  | Assets and Deferred Outflows     |                 |                 |                |                |               |                |                |                 |
|  | Cash Not In Treasury             |                 |                 |                |                |               |                |                |                 |
|  | Accounts Receivable              | 6,380,180.00    | 9,744,172.00    | 13,153,138.00  | 8,826,447.00   | 1,298,023.00  | 5,563,314.00   |                | 1,953,223.00    |
|  | Due From Other Funds             |                 |                 |                |                |               |                |                |                 |
|  | Stores                           |                 |                 |                |                |               |                |                |                 |
|  | Prepaid Expenditures             |                 |                 |                |                |               |                |                |                 |
|  | Other Current Assets             |                 |                 |                |                |               |                |                |                 |
|  | Deferred Outflows of Resources   |                 |                 |                |                |               |                |                |                 |
|  | SUBTOTAL                         | 6,380,180.00    | 9,744,172.00    | 13,153,138.00  | 8,826,447.00   | 1,298,023.00  | 5,563,314.00   | 0.00           | 1,953,223.00    |
|  | Liabilities and Deferred Inflows |                 |                 |                |                |               |                |                |                 |
|  | Accounts Payable                 | 93,310,985.00   | 15,356,842.00   | 1,491,284.00   | 1,469,850.00   | 254,467.00    | 60,900.00      | 42,500.00      | 783,534.00      |
|  | Due To Other Funds               |                 |                 |                |                |               |                |                |                 |
|  | Current Loans                    |                 |                 |                |                |               |                |                |                 |
|  | Unearned Revenues                |                 |                 |                |                |               |                |                |                 |
|  | Deferred Inflows of Resources    |                 |                 |                |                |               |                |                |                 |
|  | SUBTOTAL                         | 93,310,985.00   | 15,356,842.00   | 1,491,284.00   | 1,469,850.00   | 254,467.00    | 60,900.00      | 42,500.00      | 783,534.00      |
|  | Nonoperating                     |                 |                 |                |                |               |                |                |                 |
|  | Suspense Clearing                |                 |                 |                |                |               |                |                |                 |
|  | TOTAL BALANCE SHEET ITEMS        | 0.00            | (66,930,805.00) | (5,612,670.00) | 7,356,597.00   | 1,043,556.00  | 5,502,414.00   | (42,500.00)    | 1,169,689.00    |
| E. NET INCREASE/DECREASE (B - C + D)               |                                  | (72,597,023.00) | (24,844,311.00) | 36,773,728.00  | (7,481,925.00) | 3,245,078.00  | 45,337,754.00  | 7,561,801.00   | (16,449,452.00) |
| F. ENDING CASH (A + E)                             |                                  | 43,266,061.00   | 18,441,750.00   | 55,215,478.00  | 47,733,553.00  | 50,978,631.00 | 96,316,385.00  | 103,878,186.00 | 87,428,734.00   |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS |                                  |                 |                 |                |                |               |                |                |                 |

| ESTIMATES THROUGH THE MONTH OF                            | Object    | March          | April          | May             | June           | Accruals        | Adjustments | TOTAL           | BUDGET |
|---|-----------|----------------|----------------|-----------------|----------------|-----------------|-------------|-----------------|--------|
| <b>A. BEGINNING CASH</b>                                  | JUNE      | 87,428,734.00  | 129,951,317.00 | 136,087,479.00  | 117,485,454.00 |                 |             |                 |        |
| <b>B. RECEIPTS</b>  |           |                |                |                 |                |                 |             |                 |        |
| LCFF/Revenue Limit Sources                                |           |                |                |                 |                |                 |             |                 |        |
| Principal Apportionment                                   | 8010-8019 | 71,100,568.00  | 48,879,144.00  | 48,879,144.00   | 71,100,566.00  | 0.00            |             | 631,987,294.00  |        |
| Property Taxes  | 8020-8079 | 0.00           | 26,467,881.00  | 2,020,735.00    | 2,292,627.00   | (6,743,027.00)  |             | 51,879,560.00   |        |
| Miscellaneous Funds                                       | 8080-8099 | (87,307.00)    | (2,441.00)     | (76,291.00)     | (2,700,583.00) | 1,030,961.00    |             | (2,544,171.00)  |        |
| Federal Revenue   | 8100-8299 | 13,812,810.00  | 1,311,359.00   | 641,142.00      | 10,451,112.00  | 26,676,133.00   |             | 76,967,282.00   |        |
| Other State Revenue                                       | 8300-8599 | 5,783,634.00   | 7,600,326.00   | 5,236,821.00    | 4,717,797.00   | 18,511,575.00   |             | 97,791,270.00   |        |
| Other Local Revenue                                       | 8600-8799 | 1,325,460.00   | 496,276.00     | 374,181.00      | 1,405,391.00   | 8,219,176.00    |             | 16,398,652.00   |        |
| Interfund Transfers In                                    | 8910-8929 | 150,000.00     | 500,000.00     | 499,110.00      | 1,914,799.00   | 0.00            |             | 3,363,909.00    |        |
| All Other Financing Sources                               | 8930-8979 | 0.00           | 0.00           | 0.00            | 0.00           | 0.00            |             | 0.00            |        |
| <b>TOTAL RECEIPTS</b>                                     |           | 92,106,165.00  | 85,254,545.00  | 57,574,842.00   | 89,181,709.00  | 47,694,838.00   | 0.00        | 875,843,796.00  | 0.00   |
| <b>C. DISBURSEMENTS</b>                                   |           |                |                |                 |                |                 |             |                 |        |
| Certificated Salaries                                     | 1000-1999 | 27,381,062.00  | 43,720,860.00  | 35,559,410.00   | 35,043,015.00  | 21,182,191.00   |             | 377,792,734.00  |        |
| Classified Salaries                                       | 2000-2999 | 8,414,196.00   | 8,382,058.00   | 9,351,190.00    | 13,059,859.00  | 4,242,637.00    |             | 110,679,748.00  |        |
| Employee Benefits   | 3000-3999 | 16,037,364.00  | 16,496,940.00  | 18,977,376.00   | 23,975,809.00  | 38,636,801.00   |             | 230,366,939.00  |        |
| Books and Supplies  | 4000-4999 | 1,193,941.00   | 1,945,492.00   | 3,507,354.00    | 3,271,178.00   | 27,384,089.00   |             | 47,750,165.00   |        |
| Services  | 5000-5999 | 3,625,213.00   | 6,195,673.00   | 6,385,166.00    | 6,587,034.00   | 15,996,662.00   |             | 84,324,074.00   |        |
| Capital Outlay  | 6000-6599 | 724,716.00     | 54,226.00      | 283,957.00      | 611,481.00     | 529,024.00      |             | 2,958,421.00    |        |
| Other Outgo   | 7000-7499 | 72,034.00      | 41,165.00      | 100,457.00      | 249,736.00     | (742,320.00)    |             | 500,506.00      |        |
| Interfund Transfers Out                                   | 7600-7629 | 92,722.00      | 309,073.00     | 2,371,710.00    | 1,303,719.00   | 0.00            |             | 4,856,409.00    |        |
| All Other Financing Uses                                  | 7630-7699 | 1,244,932.00   | 1,244,932.00   | 1,244,932.00    | 1,244,926.00   | 0.00            |             | 14,939,178.00   |        |
| <b>TOTAL DISBURSEMENTS</b>                                |           | 58,786,180.00  | 78,390,419.00  | 77,781,552.00   | 85,346,757.00  | 107,229,064.00  | 0.00        | 874,168,174.00  | 0.00   |
| <b>D. BALANCE SHEET ITEMS</b>                             |           |                |                |                 |                |                 |             |                 |        |
| Assets and Deferred Outflows                              |           |                |                |                 |                |                 |             |                 |        |
| Cash Not In Treasury                                      | 9111-9199 |                |                |                 |                |                 |             | 0.00            |        |
| Accounts Receivable                                       | 9200-9299 | 10,324,377.00  | 13,702.00      | 2,326,313.00    | 316,198.00     |                 |             | 59,899,087.00   |        |
| Due From Other Funds                                      | 9310      |                |                |                 |                |                 |             | 0.00            |        |
| Stores  | 9320      |                |                |                 |                |                 |             | 0.00            |        |
| Prepaid Expenditures                                      | 9330      |                |                |                 |                |                 |             | 0.00            |        |
| Other Current Assets                                      | 9340      |                |                |                 |                |                 |             | 0.00            |        |
| Deferred Outflows of Resources                            | 9490      |                |                |                 |                |                 |             | 0.00            |        |
| <b>SUBTOTAL</b>   |           | 10,324,377.00  | 13,702.00      | 2,326,313.00    | 316,198.00     | 0.00            | 0.00        | 59,899,087.00   |        |
| Liabilities and Deferred Inflows                          |           |                |                |                 |                |                 |             |                 |        |
| Accounts Payable  | 9500-9599 | 1,121,779.00   | 741,666.00     | 721,628.00      | 721,628.00     |                 |             | 116,077,063.00  |        |
| Due To Other Funds  | 9610      |                |                |                 |                |                 |             | 0.00            |        |
| Current Loans   | 9640      |                |                |                 |                |                 |             | 0.00            |        |
| Unearned Revenues   | 9650      |                |                |                 |                |                 |             | 0.00            |        |
| Deferred Inflows of Resources                             | 9690      |                |                |                 |                |                 |             | 0.00            |        |
| <b>SUBTOTAL</b>   |           | 1,121,779.00   | 741,666.00     | 721,628.00      | 721,628.00     | 0.00            | 0.00        | 116,077,063.00  |        |
| Nonoperating  |           |                |                |                 |                |                 |             |                 |        |
| Suspense Clearing   | 9910      |                |                |                 |                |                 |             | 0.00            |        |
| <b>TOTAL BALANCE SHEET ITEMS</b>                          |           | 9,202,598.00   | (727,964.00)   | 1,604,685.00    | (405,430.00)   | 0.00            | 0.00        | (56,177,976.00) |        |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>               |           | 42,622,683.00  | 6,136,162.00   | (18,602,025.00) | 3,429,522.00   | (59,534,246.00) | 0.00        | (54,502,354.00) | 0.00   |
| <b>F. ENDING CASH (A + E)</b>                             |           | 129,951,317.00 | 136,087,479.00 | 117,485,454.00  | 120,914,976.00 |                 |             |                 |        |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b> |           |                |                |                 |                |                 |             | 61,380,730.00   |        |

**ANNUAL BUDGET REPORT:**  
July 1, 2016 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: Education Center  
Date: May 20, 2016

Place: Education Center  
Date: May 25, 2016  
Time: 05:30 PM

Adoption Date: June 01, 2016

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

Contact person for additional information on the budget reports:

Name: Jacquie Canfield

Telephone: 559-457-3907

Title: Fiscal Services Executive Officer

E-mail: Jacquie.Canfield@fresnounified.org

**Criteria and Standards Review Summary**

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

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

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

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

| <b>SUPPLEMENTAL INFORMATION (continued)</b> |  |   | <b>No</b>           | <b>Yes</b> |
|---|--|---|---------------------|------------|
| S6  | Long-term Commitments                        | Does the district have long-term (multiyear) commitments or debt agreements?  |                     | X          |
|   |  | <ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment?</li> </ul>  | X                   |            |
| S7a   | Postemployment Benefits Other than Pensions  | Does the district provide postemployment benefits other than pensions (OPEB)?   |                     | X          |
|   |  | <ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>   |                     | X          |
|   |  | <ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>   |                     | X          |
|   |  | <ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>   |                     | 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:   |                     | X          |
|   |  | <ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>   |                     | X          |
|   |  | <ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>  |                     | X          |
| S9  | Local Control and Accountability Plan (LCAP) | <ul style="list-style-type: none"> <li>Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li> </ul>   |                     | X          |
|   |  | <ul style="list-style-type: none"> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>  | <b>Jun 01, 2016</b> |            |
| S10   | LCAP Expenditures                            | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures? |                     | X          |

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

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



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

|   |                  |
|---|------------------|
| Total liabilities actuarially determined:             | \$ 39,548,047.00 |
| Less: Amount of total liabilities reserved in budget: | \$ 27,686,637.00 |
| Estimated accrued but unfunded liabilities:           | \$ 11,861,410.00 |

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

\_\_\_\_\_

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

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

Date of Meeting: Jun 01, 2016

For additional information on this certification, please contact:

Name: Jacquie Canfield

Title: Fiscal Services Executive Officer

Telephone: 556-457-3907

E-mail: Jacquie.Canfield@fresnounified.org

Current Expense Formula/Minimum Classroom Compensation

| PART I - CURRENT EXPENSE FORMULA             | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|--|----------------------------|---------|-----------------------------|---------|--|---------|--|---|---------|---|---------|
| 1000 - Certificated Salaries                 | 360,654,659.00             | 301     | 3,733,724.00                | 303     | 356,920,935.00                                   | 305     | 9,660,134.00                             |   | 307     | 347,260,801.00                              | 309     |
| 2000 - Classified Salaries                   | 111,646,506.00             | 311     | 2,060,853.00                | 313     | 109,585,653.00                                   | 315     | 6,723,300.00                             |   | 317     | 102,862,353.00                              | 319     |
| 3000 - Employee Benefits                     | 209,435,654.00             | 321     | 32,843,200.00               | 323     | 176,592,454.00                                   | 325     | 5,733,075.00                             |   | 327     | 170,859,379.00                              | 329     |
| 4000 - Books, Supplies Equip Replace. (6500) | 71,543,482.00              | 331     | 4,150,793.00                | 333     | 67,392,689.00                                    | 335     | 4,981,146.00                             |   | 337     | 62,411,543.00                               | 339     |
| 5000 - Services. . . & 7300 - Indirect Costs | 83,011,779.00              | 341     | 3,870,700.00                | 343     | 79,141,079.00                                    | 345     | 12,371,679.00                            |   | 347     | 66,769,400.00                               | 349     |
| TOTAL  |                            |         |                             |         | 789,632,810.00                                   | 365     |  |   | TOTAL   | 750,163,476.00                              | 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        | 280,339,974.00 375 |
| 2. Salaries of Instructional Aides Per EC 41011. . . . .  | 2100        | 21,927,854.00 380  |
| 3. STRS. . . . .  | 3101 & 3102 | 47,641,152.00 382  |
| 4. PERS. . . . .  | 3201 & 3202 | 2,174,668.00 383   |
| 5. OASDI - Regular, Medicare and Alternative. . . . .   | 3301 & 3302 | 5,492,687.00 384   |
| 6. Health & Welfare Benefits (EC 41372)<br>(Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .   | 3401 & 3402 | 47,303,174.00 385  |
| 7. Unemployment Insurance. . . . .  | 3501 & 3502 | 147,511.00 390     |
| 8. Workers' Compensation Insurance. . . . .   | 3601 & 3602 | 6,415,034.00 392   |
| 9. OPEB, Active Employees (EC 41372). . . . .   | 3751 & 3752 | 0.00               |
| 10. Other Benefits (EC 22310). . . . .  | 3901 & 3902 | 6,139,837.00 393   |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .  |             | 417,581,891.00 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .  |             | 3,603,201.00       |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .   |             | 1,272,219.00 396   |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .  |             | 396                |
| 14. TOTAL SALARIES AND BENEFITS. . . . .  |             | 412,706,471.00 397 |
| 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. . . . . |             | 55.02%             |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .  |             |                    |

| PART III: DEFICIENCY AMOUNT   |                |
|---|----------------|
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. |                |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .  | 55.00%         |
| 2. Percentage spent by this district (Part II, Line 15) . . . . .   | 55.02%         |
| 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). . . . .  | 750,163,476.00 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .  | 0.00           |

| PART IV: Explanation for adjustments entered in Part I, Column 4b (required) |
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Current Expense Formula/Minimum Classroom Compensation

| PART I - CURRENT EXPENSE FORMULA              | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No.        | Current Expense- Part II (Col 3 - Col 4) (5) | EDP No. |
|---|----------------------------|---------|-----------------------------|---------|--|---------|--|---|----------------|--|---------|
| 1000 - Certificated Salaries                  | 378,108,014.47             | 301     | 4,079,743.00                | 303     | 374,028,271.47                                   | 305     | 9,319,587.75                             |   | 307            | 364,708,683.72                               | 309     |
| 2000 - Classified Salaries                    | 110,080,976.00             | 311     | 1,574,226.00                | 313     | 108,506,750.00                                   | 315     | 6,582,210.00                             |   | 317            | 101,924,540.00                               | 319     |
| 3000 - Employee Benefits                      | 224,177,110.00             | 321     | 34,732,913.00               | 323     | 189,444,197.00                                   | 325     | 6,058,125.00                             |   | 327            | 183,386,072.00                               | 329     |
| 4000 - Books, Supplies Equip Replace. (6500)  | 56,146,238.00              | 331     | 5,032,091.00                | 333     | 51,114,147.00                                    | 335     | 5,022,412.00                             |   | 337            | 46,091,735.00                                | 339     |
| 5000 - Services . . . & 7300 - Indirect Costs | 104,452,107.25             | 341     | 20,164,239.00               | 343     | 84,287,868.25                                    | 345     | 16,262,510.25                            |   | 347            | 68,025,358.00                                | 349     |
| TOTAL   |                            |         |                             |         | 807,381,233.72                                   | 365     | TOTAL                                    |   | 764,136,388.72 | 369  |         |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)  |  | Object      | EDP No.        |
|---|--|-------------|----------------|
| 1. Teacher Salaries as Per EC 41011. . . . .  |  | 1100        | 375            |
| 2. Salaries of Instructional Aides Per EC 41011. . . . .  |  | 2100        | 380            |
| 3. STRS. . . . .  |  | 3101 & 3102 | 382            |
| 4. PERS. . . . .  |  | 3201 & 3202 | 383            |
| 5. OASDI - Regular, Medicare and Alternative. . . . .   |  | 3301 & 3302 | 384            |
| 6. Health & Welfare Benefits (EC 41372)<br>(Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .   |  | 3401 & 3402 | 385            |
| 7. Unemployment Insurance. . . . .  |  | 3501 & 3502 | 390            |
| 8. Workers' Compensation Insurance. . . . .   |  | 3601 & 3602 | 392            |
| 9. OPEB, Active Employees (EC 41372). . . . .   |  | 3751 & 3752 | 0.00           |
| 10. Other Benefits (EC 22310). . . . .  |  | 3901 & 3902 | 149,573.00     |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .  |  |             | 432,837,738.00 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .  |  |             | 3,896,618.00   |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .   |  |             | 1,587,705.00   |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .  |  |             |                |
| 14. TOTAL SALARIES AND BENEFITS. . . . .  |  |             | 427,353,415.00 |
| 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. . . . . |  |             | 55.93%         |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .  |  |             |                |

| PART III: DEFICIENCY AMOUNT   |                |
|---|----------------|
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. |                |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .  | 55.00%         |
| 2. Percentage spent by this district (Part II, Line 15) . . . . .   | 55.93%         |
| 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). . . . .  | 764,136,388.72 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .  | 0.00           |

| PART IV: Explanation for adjustments entered in Part I, Column 4b (required) |
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**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) 22,855,069.00
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) 627,905,794.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.64%

**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<br>(Functions 7200-7600, objects 1000-5999, minus Line B9)                            | 20,639,806.00 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals<br>(Function 7700, objects 1000-5999, minus Line B10)                                  | 9,899,621.00  |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999,<br>goals 0000 and 9000, objects 5000-5999)  | 116,466.00    |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999,<br>goals 0000 and 9000, objects 1000-5999)   | 0.00          |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only)<br>(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)           | 3,285,843.65  |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only)<br>(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 4,285.48      |
| 7. Adjustment for Employment Separation Costs   |               |
| a. Plus: Normal Separation Costs (Part II, Line A)  | 0.00          |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B)  | 0.00          |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)  | 33,946,022.13 |
| 9. Carry-Forward Adjustment (Part IV, Line F)   | 1,632,700.47  |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)  | 35,578,722.60 |

**B. Base Costs**

|   |                |
|---|----------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)   | 494,048,350.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)  | 107,636,187.00 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)  | 55,936,731.00  |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)  | 18,160,804.00  |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)  | 2,141,698.00   |
| 6. Enterprise (Function 6000, objects 1000-5999 except 5100)  | 2,078,440.00   |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999,<br>minus Part III, Line A4)  | 6,801,408.00   |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191,<br>objects 5000-5999, minus Part III, Line A3)   | 0.00           |
| 9. Other General Administration (portion charged to restricted resources or specific goals only)<br>(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,<br>resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 1,651,742.00   |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)<br>(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals<br>except 0000 and 9000, objects 1000-5999)             | 186,729.00     |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices)<br>(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)   | 86,984,586.35  |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices)<br>(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  | 113,447.52     |
| 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)  | 6,980,007.00   |
| 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  | 12,180,053.00  |
| 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  | 48,362,423.55  |
| 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)   | 843,262,606.42 |

**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) 4.03%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2017-18 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18) 4.22%

**Part IV - Carry-forward Adjustment**

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

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

|  |                       |
|--|-----------------------|
| <b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>  | <u>33,946,022.13</u>  |
| <b>B. Carry-forward adjustment from prior year(s)</b>  |                       |
| 1. Carry-forward adjustment from the second prior year   | <u>(772,511.14)</u>   |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any   | <u>(1,183,356.69)</u> |
| <b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>   |                       |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.6%) times Part III, Line B18); zero if negative  | <u>1,632,700.47</u>   |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.6%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.6%) times Part III, Line B18); zero if positive  | <u>0.00</u>           |
| <b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>   | <u>1,632,700.47</u>   |
| <b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>   |                       |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. |                       |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:  | <u>not applicable</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:   | <u>not applicable</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:  | <u>not applicable</u> |
| LEA request for Option 1, Option 2, or Option 3  | <u>1</u>              |
| <b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>  | <u>1,632,700.47</u>   |



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

| Description  | Object Codes                          | Lottery:<br>Unrestricted<br>(Resource 1100) | Transferred to<br>Other<br>Resources for<br>Expenditure | Lottery:<br>Instructional<br>Materials<br>(Resource 6300)* | Totals        |
|--|---------------------------------------|---|---|--|---------------|
| <b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>                                |                                       |   |   |  |               |
| 1. Adjusted Beginning Fund Balance   | 9791-9795                             | 0.00  |   | 0.00   | 0.00          |
| 2. State Lottery Revenue   | 8560                                  | 9,803,270.00                                |   | 3,006,898.00   | 12,810,168.00 |
| 3. Other Local Revenue   | 8600-8799                             | 0.00  |   | 0.00   | 0.00          |
| 4. Transfers from Funds of<br>Lapsed/Reorganized Districts                     | 8965                                  | 0.00  |   | 0.00   | 0.00          |
| 5. Contributions from Unrestricted<br>Resources (Total must be zero)           | 8980                                  | 0.00  |   |  | 0.00          |
| 6. Total Available<br>(Sum Lines A1 through A5)                                |                                       | 9,803,270.00                                | 0.00  | 3,006,898.00   | 12,810,168.00 |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                                |                                       |   |   |  |               |
| 1. Certificated Salaries   | 1000-1999                             | 7,136,261.00                                |   |  | 7,136,261.00  |
| 2. Classified Salaries   | 2000-2999                             | 98,498.00                                   |   |  | 98,498.00     |
| 3. Employee Benefits   | 3000-3999                             | 2,512,061.00                                |   |  | 2,512,061.00  |
| 4. Books and Supplies  | 4000-4999                             | 0.00  |   | 3,006,898.00   | 3,006,898.00  |
| 5. a. Services and Other Operating<br>Expenditures (Resource 1100)             | 5000-5999                             | 56,450.00                                   |   |  | 56,450.00     |
| b. Services and Other Operating<br>Expenditures (Resource 6300)                | 5000-5999, except<br>5100, 5710, 5800 |   |   |  |               |
| c. Duplicating Costs for<br>Instructional Materials<br>(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<br>Offices, and Charter Schools                  | 7211,7212,7221,<br>7222,7281,7282     | 0.00  |   |  | 0.00          |
| b. To JPAs and All Others  | 7213,7223,<br>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<br>(Sum Lines B1 through B11 ) |                                       | 9,803,270.00                                | 0.00  | 3,006,898.00   | 12,810,168.00 |
| <b>C. ENDING BALANCE</b><br>(Must equal Line A6 minus Line B12)                |                                       |   |   |  |               |
|  | 979Z                                  | 0.00  | 0.00  | 0.00   | 0.00          |
| <b>D. COMMENTS:</b>  |                                       |   |   |  |               |

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

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

| Description   | Object Codes         | 2016-17 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                              |                            |                        |                            |                        |
| 1. LCFE/Revenue Limit Sources   | 8010-8099            | 673,525,850.00               | 1.16%                      | 681,322,683.00         | 2.54%                      | 698,621,946.00         |
| 2. Federal Revenues   | 8100-8299            | 296,228.00                   | 0.00%                      | 296,228.00             | 0.00%                      | 296,228.00             |
| 3. Other State Revenues   | 8300-8599            | 28,799,920.00                | -53.82%                    | 13,299,920.00          | 0.00%                      | 13,299,920.00          |
| 4. Other Local Revenues   | 8600-8799            | 11,503,660.00                | 0.00%                      | 11,503,660.00          | 0.00%                      | 11,503,660.00          |
| 5. Other Financing Sources  |                      |                              |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 7,500.00                     | 0.00%                      | 7,500.00               | 0.00%                      | 7,500.00               |
| b. Other Sources  | 8930-8979            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions  | 8980-8999            | (79,002,989.00)              | 1.68%                      | (80,332,217.00)        | 2.26%                      | (82,150,460.00)        |
| 6. Total (Sum lines A1 thru A5c)  |                      | 635,130,169.00               | -1.42%                     | 626,097,774.00         | 2.47%                      | 641,578,794.00         |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 296,602,331.00         |                            | 297,900,550.00         |
| b. Step & Column Adjustment   |                      |                              |                            | 1,004,476.00           |                            | 1,004,476.00           |
| c. Cost-of-Living Adjustment  |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                              |                            | 293,743.00             |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 296,602,331.00               | 0.44%                      | 297,900,550.00         | 0.34%                      | 298,905,026.00         |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 74,515,955.00          |                            | 75,123,131.00          |
| b. Step & Column Adjustment   |                      |                              |                            | 570,910.00             |                            | 570,910.00             |
| c. Cost-of-Living Adjustment  |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                              |                            | 36,266.00              |                            | 695,940.00             |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 74,515,955.00                | 0.81%                      | 75,123,131.00          | 1.69%                      | 76,389,981.00          |
| 3. Employee Benefits  | 3000-3999            | 145,013,055.00               | 4.52%                      | 151,566,507.00         | 4.93%                      | 159,032,423.00         |
| 4. Books and Supplies   | 4000-4999            | 32,354,811.00                | -6.99%                     | 30,093,621.00          | 0.00%                      | 30,093,621.00          |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 76,704,951.00                | -22.12%                    | 59,736,659.00          | 1.78%                      | 60,802,157.00          |
| 6. Capital Outlay   | 6000-6999            | 11,265,443.00                | -90.25%                    | 1,098,342.00           | 0.00%                      | 1,098,342.00           |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 2,350,313.00                 | 2.60%                      | 2,411,510.00           | 2.80%                      | 2,478,947.00           |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (9,420,967.00)               | 0.00%                      | (9,420,967.00)         | 0.00%                      | (9,420,967.00)         |
| 9. Other Financing Uses   |                      |                              |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 2,970,000.00                 | -49.49%                    | 1,500,000.00           | 0.00%                      | 1,500,000.00           |
| b. Other Uses   | 7630-7699            | 9,423,404.00                 | 0.00%                      | 9,423,404.00           | 0.00%                      | 9,423,404.00           |
| 10. Other Adjustments (Explain in Section F below)  |                      |                              |                            | 5,515,774.00           |                            | 14,803,452.00          |
| 11. Total (Sum lines B1 thru B10)   |                      | 641,779,296.00               | -2.62%                     | 624,948,531.00         | 3.23%                      | 645,106,386.00         |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                              |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      |                              |                            |                        |                            |                        |
|   |                      | (6,649,127.00)               |                            | 1,149,243.00           |                            | (3,527,592.00)         |
| <b>D. FUND BALANCE</b>  |                      |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)   |                      | 66,688,929.86                |                            | 60,039,802.86          |                            | 61,189,045.86          |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 60,039,802.86                |                            | 61,189,045.86          |                            | 57,661,453.86          |
| 3. Components of Ending Fund Balance  |                      |                              |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 2,579,048.41                 |                            | 2,579,048.41           |                            | 2,579,048.41           |
| b. Restricted   | 9740                 |                              |                            |                        |                            |                        |
| 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                 | 10,000,000.00                |                            | 10,000,000.00          |                            | 10,000,000.00          |
| e. Unassigned/Unappropriated  |                      |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 47,460,754.45                |                            | 48,609,997.45          |                            | 45,082,405.45          |
| 2. Unassigned/Unappropriated  | 9790                 | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance  |                      | 60,039,802.86                |                            | 61,189,045.86          |                            | 57,661,453.86          |
| (Line D3f must agree with line D2)  |                      |                              |                            |                        |                            |                        |

| Description  | Object Codes | 2016-17 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>   |              |                              |                            |                        |                            |                        |
| 1. General Fund  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 47,460,754.45                |                            | 48,609,997.45          |                            | 45,082,405.45          |
| c. Unassigned/Unappropriated   | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| (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)   |              | 47,460,754.45                |                            | 48,609,997.45          |                            | 45,082,405.45          |
| <b>F. ASSUMPTIONS</b>  |              |                              |                            |                        |                            |                        |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |              |                              |                            |                        |                            |                        |

| Description   | Object Codes         | 2016-17 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 2. Federal Revenues   | 8100-8299            | 81,671,054.00                | -6.12%                     | 76,671,054.00          | 0.00%                      | 76,671,054.00          |
| 3. Other State Revenues   | 8300-8599            | 84,491,350.00                | 0.00%                      | 84,491,350.00          | 0.00%                      | 84,491,350.00          |
| 4. Other Local Revenues   | 8600-8799            | 6,285,074.00                 | -22.12%                    | 4,894,992.00           | 0.00%                      | 4,894,992.00           |
| 5. Other Financing Sources  |                      |                              |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 3,356,409.00                 | 0.00%                      | 3,356,409.00           | 0.00%                      | 3,356,409.00           |
| b. Other Sources  | 8930-8979            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions  | 8980-8999            | 79,002,989.00                | 1.68%                      | 80,332,217.00          | 2.26%                      | 82,150,460.00          |
| 6. Total (Sum lines A1 thru A5c)  |                      | 254,806,876.00               | -1.99%                     | 249,746,022.00         | 0.73%                      | 251,564,265.00         |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 81,505,683.47          |                            | 80,168,182.00          |
| b. Step & Column Adjustment   |                      |                              |                            | 461,796.00             |                            | 461,796.00             |
| c. Cost-of-Living Adjustment  |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                              |                            | (1,799,297.47)         |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 81,505,683.47                | -1.64%                     | 80,168,182.00          | 0.58%                      | 80,629,978.00          |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 35,565,021.00          |                            | 35,709,188.00          |
| b. Step & Column Adjustment   |                      |                              |                            | 200,000.00             |                            | 200,000.00             |
| c. Cost-of-Living Adjustment  |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                              |                            | (55,833.00)            |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 35,565,021.00                | 0.41%                      | 35,709,188.00          | 0.56%                      | 35,909,188.00          |
| 3. Employee Benefits  | 3000-3999            | 79,164,055.00                | -0.37%                     | 78,868,605.00          | 0.51%                      | 79,268,605.00          |
| 4. Books and Supplies   | 4000-4999            | 22,489,569.00                | -21.49%                    | 17,656,544.00          | 0.00%                      | 17,656,544.00          |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 29,952,986.25                | -17.90%                    | 24,590,672.72          | 0.00%                      | 24,590,672.72          |
| 6. Capital Outlay   | 6000-6999            | 3,250,171.00                 | -42.77%                    | 1,860,079.00           | 0.00%                      | 1,860,079.00           |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 580,000.00                   | 0.00%                      | 580,000.00             | 0.00%                      | 580,000.00             |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | 7,215,137.00                 | -3.95%                     | 6,929,963.00           | 0.00%                      | 6,929,963.00           |
| 9. Other Financing Uses   |                      |                              |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 3,356,409.00                 | 0.00%                      | 3,356,409.00           | 0.00%                      | 3,356,409.00           |
| 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)   |                      | 263,079,031.72               | -5.08%                     | 249,719,642.72         | 0.43%                      | 250,781,438.72         |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                              |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      |                              |                            |                        |                            |                        |
|   |                      | (8,272,155.72)               |                            | 26,379.28              |                            | 782,826.28             |
| <b>D. FUND BALANCE</b>  |                      |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)   |                      | 8,272,155.72                 |                            | 0.00                   |                            | 26,379.28              |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 0.00                         |                            | 26,379.28              |                            | 809,205.56             |
| 3. Components of Ending Fund Balance  |                      |                              |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 0.00                         |                            |                        |                            |                        |
| b. Restricted   | 9740                 | 0.00                         |                            | 26,379.28              |                            | 809,205.56             |
| 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  |                      | 0.00                         |                            | 26,379.28              |                            | 809,205.56             |
| (Line D3f must agree with line D2)  |                      |                              |                            |                        |                            |                        |

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

| Description   | Object Codes         | 2016-17 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 673,525,850.00               | 1.16%                      | 681,322,683.00         | 2.54%                      | 698,621,946.00         |
| 2. Federal Revenues   | 8100-8299            | 81,967,282.00                | -6.10%                     | 76,967,282.00          | 0.00%                      | 76,967,282.00          |
| 3. Other State Revenues   | 8300-8599            | 113,291,270.00               | -13.68%                    | 97,791,270.00          | 0.00%                      | 97,791,270.00          |
| 4. Other Local Revenues   | 8600-8799            | 17,788,734.00                | -7.81%                     | 16,398,652.00          | 0.00%                      | 16,398,652.00          |
| 5. Other Financing Sources  |                      |                              |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 3,363,909.00                 | 0.00%                      | 3,363,909.00           | 0.00%                      | 3,363,909.00           |
| 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)  |                      | 889,937,045.00               | -1.58%                     | 875,843,796.00         | 1.98%                      | 893,143,059.00         |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 378,108,014.47         |                            | 378,068,732.00         |
| b. Step & Column Adjustment   |                      |                              |                            | 1,466,272.00           |                            | 1,466,272.00           |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | (1,505,554.47)         |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 378,108,014.47               | -0.01%                     | 378,068,732.00         | 0.39%                      | 379,535,004.00         |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 110,080,976.00         |                            | 110,832,319.00         |
| b. Step & Column Adjustment   |                      |                              |                            | 770,910.00             |                            | 770,910.00             |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | (19,567.00)            |                            | 695,940.00             |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 110,080,976.00               | 0.68%                      | 110,832,319.00         | 1.32%                      | 112,299,169.00         |
| 3. Employee Benefits  | 3000-3999            | 224,177,110.00               | 2.79%                      | 230,435,112.00         | 3.41%                      | 238,301,028.00         |
| 4. Books and Supplies   | 4000-4999            | 54,844,380.00                | -12.94%                    | 47,750,165.00          | 0.00%                      | 47,750,165.00          |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 106,657,937.25               | -20.94%                    | 84,327,331.72          | 1.26%                      | 85,392,829.72          |
| 6. Capital Outlay   | 6000-6999            | 14,515,614.00                | -79.62%                    | 2,958,421.00           | 0.00%                      | 2,958,421.00           |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 2,930,313.00                 | 2.09%                      | 2,991,510.00           | 2.25%                      | 3,058,947.00           |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (2,205,830.00)               | 12.93%                     | (2,491,004.00)         | 0.00%                      | (2,491,004.00)         |
| 9. Other Financing Uses   |                      |                              |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 6,326,409.00                 | -23.24%                    | 4,856,409.00           | 0.00%                      | 4,856,409.00           |
| b. Other Uses   | 7630-7699            | 9,423,404.00                 | 0.00%                      | 9,423,404.00           | 0.00%                      | 9,423,404.00           |
| 10. Other Adjustments   |                      |                              |                            | 5,515,774.00           |                            | 14,803,452.00          |
| 11. Total (Sum lines B1 thru B10)   |                      | 904,858,327.72               | -3.34%                     | 874,668,173.72         | 2.43%                      | 895,887,824.72         |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                              |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      |                              |                            |                        |                            |                        |
|   |                      | (14,921,282.72)              |                            | 1,175,622.28           |                            | (2,744,765.72)         |
| <b>D. FUND BALANCE</b>  |                      |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)   |                      | 74,961,085.58                |                            | 60,039,802.86          |                            | 61,215,425.14          |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 60,039,802.86                |                            | 61,215,425.14          |                            | 58,470,659.42          |
| 3. Components of Ending Fund Balance  |                      |                              |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 2,579,048.41                 |                            | 2,579,048.41           |                            | 2,579,048.41           |
| b. Restricted   | 9740                 | 0.00                         |                            | 26,379.28              |                            | 809,205.56             |
| 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                 | 10,000,000.00                |                            | 10,000,000.00          |                            | 10,000,000.00          |
| e. Unassigned/Unappropriated  |                      |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 47,460,754.45                |                            | 48,609,997.45          |                            | 45,082,405.45          |
| 2. Unassigned/Unappropriated  | 9790                 | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance  |                      | 60,039,802.86                |                            | 61,215,425.14          |                            | 58,470,659.42          |
| (Line D3f must agree with line D2)  |                      |                              |                            |                        |                            |                        |

| Description  | Object Codes                          | 2016-17 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|--|---------------------------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>   |                                       |                              |                            |                        |                            |                        |
| 1. General Fund  |                                       |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750                                  | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789                                  | 47,460,754.45                |                            | 48,609,997.45          |                            | 45,082,405.45          |
| c. Unassigned/Unappropriated   | 9790                                  | 0.00                         |                            | 0.00                   |                            | 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)   |                                       | 47,460,754.45                |                            | 48,609,997.45          |                            | 45,082,405.45          |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)   |                                       | 5.25%                        |                            | 5.56%                  |                            | 5.03%                  |
| <b>F. RECOMMENDED RESERVES</b>   |                                       |                              |                            |                        |                            |                        |
| 1. Special Education Pass-through Exclusions   |                                       |                              |                            |                        |                            |                        |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):   |                                       |                              |                            |                        |                            |                        |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?  | No                                    |                              |                            |                        |                            |                        |
| 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                         |                            | 0.00                   |                            | 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)   |                                       |                              |                            |                        |                            |                        |
|  |                                       | 66,457.90                    |                            | 66,365.90              |                            | 66,265.90              |
| 3. Calculating the Reserves  |                                       |                              |                            |                        |                            |                        |
| a. Expenditures and Other Financing Uses (Line B11)  |                                       | 904,858,327.72               |                            | 874,668,173.72         |                            | 895,887,824.72         |
| 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)  |                                       | 904,858,327.72               |                            | 874,668,173.72         |                            | 895,887,824.72         |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)  |                                       | 2%                           |                            | 2%                     |                            | 2%                     |
| e. Reserve Standard - By Percent (Line F3c times F3d)  |                                       | 18,097,166.55                |                            | 17,493,363.47          |                            | 17,917,756.49          |
| 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)   |                                       | 18,097,166.55                |                            | 17,493,363.47          |                            | 17,917,756.49          |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)   |                                       | YES                          |                            | YES                    |                            | YES                    |

| Section I - Expenditures   | Funds 01, 09, and 62  |                                       |                                   | 2015-16 Expenditures |
|--|---|---------------------------------------|-----------------------------------|----------------------|
|  | Goals   | Functions                             | Objects                           |                      |
| A. Total state, federal, and local expenditures (all resources)  | All   | All                                   | 1000-7999                         | 849,613,632.00       |
| B. Less all federal expenditures not allowed for MOE<br>(Resources 3000-5999, except 3385)                           | All   | All                                   | 1000-7999                         | 75,180,061.00        |
| C. Less state and local expenditures not allowed for MOE:<br>(All resources, except federal as identified in Line B) |   |                                       |                                   |                      |
| 1. Community Services  | All   | 5000-5999                             | 1000-7999                         | 2,141,698.00         |
| 2. Capital Outlay  | All except<br>7100-7199   | All except<br>5000-5999               | 6000-6999                         | 5,449,941.00         |
| 3. Debt Service  | All   | 9100                                  | 5400-5450,<br>5800, 7430-<br>7439 | 0.00                 |
| 4. Other Transfers Out   | All   | 9200                                  | 7200-7299                         | 769,626.00           |
| 5. Interfund Transfers Out   | All   | 9300                                  | 7600-7629                         | 7,856,409.00         |
| 6. All Other Financing Uses  | All   | 9100                                  | 7699                              | 0.00                 |
|  |   | 9200                                  | 7651                              |                      |
| 7. Nonagency   | 7100-7199   | All except<br>5000-5999,<br>9000-9999 | 1000-7999                         | 9,759,101.00         |
| 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<br>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<br>(Sum lines C1 through C9)                  |   |                                       |                                   | 25,976,775.00        |
| D. Plus additional MOE expenditures:   |   |                                       | 1000-7143,<br>7300-7439           |                      |
| 1. Expenditures to cover deficits for food services<br>(Funds 13 and 61) (If negative, then zero)                    | All   | All                                   | minus<br>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<br>(Line A minus lines B and C10, plus lines D1 and D2)                         |   |                                       |                                   | 748,456,796.00       |



| <b>Section II - Expenditures Per ADA</b>   |                | <b>2015-16<br/>Annual ADA/<br/>Exps. Per ADA</b> |
|--|----------------|--|
| A. Average Daily Attendance<br>(Form A, Annual ADA column, sum of lines A6 and C9)   |                | 66,590.99  |
| B. Expenditures per ADA (Line I.E divided by Line II.A)  |                | 11,239.61  |
| <b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>   | <b>Total</b>   | <b>Per ADA</b>                                   |
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 632,491,858.03 | 9,532.16   |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)  | 0.00           | 0.00   |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1)  | 632,491,858.03 | 9,532.16   |
| B. Required effort (Line A.2 times 90%)  | 569,242,672.23 | 8,578.94   |
| C. Current year expenditures (Line I.E and Line II.B)  | 748,456,796.00 | 11,239.61  |
| D. MOE deficiency amount, if any (Line B minus Line C)<br>(If negative, then zero)   | 0.00           | 0.00   |
| E. MOE determination<br>(If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)                       | MOE Met        |  |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero<br>(Line D divided by Line B)<br>(Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)  | 0.00%          | 0.00%  |

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

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

| Description   | Direct Costs - Interfund |                    | Indirect Costs - Interfund |                    | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
|   | Transfers In 5750        | Transfers Out 5750 | Transfers In 7350          | Transfers Out 7350 |                                  |                                   |                           |                         |
| 01 GENERAL FUND                                       |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | (2,007,523.00)     | 0.00                       | (1,989,066.00)     |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 3,363,909.00                     | 7,856,409.00                      |                           |                         |
| 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                                    | 56,783.00                | 0.00               | 3,364.00                   | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 12 CHILD DEVELOPMENT FUND                             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 84,716.00                | 0.00               | 428,444.00                 | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 13 CAFETERIA SPECIAL REVENUE FUND                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 756,011.00               | 0.00               | 1,557,258.00               | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 14 DEFERRED MAINTENANCE FUND                          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 168,158.00               | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 2,280,544.00                     | 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                             | 22,576,238.00                     |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 25 CAPITAL FACILITIES FUND                            |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 155,511.00               | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 7,500.00                          |                           |                         |
| 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                                    | 675,981.00               | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 20,295,694.00                    | 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                    |

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

| Description                              | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
|  | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |  |   |                                 |                               |
| 62 CHARTER SCHOOLS ENTERPRISE FUND       |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 63 OTHER ENTERPRISE FUND                 |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 66 WAREHOUSE REVOLVING FUND              |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 67 SELF-INSURANCE FUND                   |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 110,363.00               | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 3,000,000.00                           | 2,000,000.00                            |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 71 RETIREE BENEFIT FUND                  |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 3,500,000.00                           |   |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   |   |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 76 WARRANT/PASS-THROUGH FUND             |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 95 STUDENT BODY FUND                     |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| <b>TOTALS</b>                            | <b>2,007,523.00</b>      | <b>(2,007,523.00)</b> | <b>1,989,066.00</b>        | <b>(1,989,066.00)</b> | <b>32,440,147.00</b>                   | <b>32,440,147.00</b>                    | <b>0.00</b>                     | <b>0.00</b>                   |

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

| Description   | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund Transfers In<br>8900-8929 | Interfund Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|-------------------------------------|--------------------------------------|---------------------------------|-------------------------------|
|   | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |                                     |                                      |                                 |                               |
| 01 GENERAL FUND                                       |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| Expenditure Detail                                    | 0.00                     | (1,773,102.00)        | 0.00                       | (2,205,830.00)        |                                     |                                      |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 3,363,909.00                        | 6,326,409.00                         |                                 |                               |
| 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                                    | 74,024.00                | 0.00                  | 2,683.00                   | 0.00                  |                                     |                                      |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| 12 CHILD DEVELOPMENT FUND                             |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| Expenditure Detail                                    | 51,485.00                | 0.00                  | 379,416.00                 | 0.00                  |                                     |                                      |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| 13 CAFETERIA SPECIAL REVENUE FUND                     |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| Expenditure Detail                                    | 340,775.00               | 0.00                  | 1,823,731.00               | 0.00                  |                                     |                                      |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| 14 DEFERRED MAINTENANCE FUND                          |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| Expenditure Detail                                    | 496,073.00               | 0.00                  |                            |                       |                                     |                                      |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 8,682,087.00                        | 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                                | 91,748,832.00                        |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| 25 CAPITAL FACILITIES FUND                            |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| Expenditure Detail                                    | 59,688.00                | 0.00                  |                            |                       |                                     |                                      |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 7,500.00                             |                                 |                               |
| 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                                    | 588,247.00               | 0.00                  |                            |                       |                                     |                                      |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 84,536,745.00                       | 0.00                                 |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS   |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS          |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| 51 BOND INTEREST AND REDEMPTION FUND                  |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS          |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| 53 TAX OVERRIDE FUND                                  |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| 56 DEBT SERVICE FUND                                  |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| 57 FOUNDATION PERMANENT FUND                          |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                     |                                      |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       |                                     | 0.00                                 |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| 61 CAFETERIA ENTERPRISE FUND                          |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                     |                                      |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                                 |                               |

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

| Description                              | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
|  | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |  |   |                                 |                               |
| 62 CHARTER SCHOOLS ENTERPRISE FUND       |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   |                                 |                               |
| 63 OTHER ENTERPRISE FUND                 |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   |                                 |                               |
| 66 WAREHOUSE REVOLVING FUND              |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   |                                 |                               |
| 67 SELF-INSURANCE FUND                   |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 162,810.00               | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 2,000,000.00                            |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   |                                 |                               |
| 71 RETIREE BENEFIT FUND                  |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 3,500,000.00                           |   |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   |                                 |                               |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   |   |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   |                                 |                               |
| 76 WARRANT/PASS-THROUGH FUND             |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   |                                 |                               |
| 95 STUDENT BODY FUND                     |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   |                                 |                               |
| <b>TOTALS</b>                            | <b>1,773,102.00</b>      | <b>(1,773,102.00)</b> | <b>2,205,830.00</b>        | <b>(2,205,830.00)</b> | <b>100,082,741.00</b>                  | <b>100,082,741.00</b>                   |                                 |                               |

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

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

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

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

| Fiscal Year                 | Original Budget Funded ADA<br>(Form RL, Line 5c)<br>(Form A, Lines A4 and C4)*<br>(Form A, Lines A4 and C4)<br>(Form A, Lines A4 and C4) | Estimated/Unaudited Actuals Funded ADA<br>(Form A, Lines A4 and C4)*<br>(Form A, Lines A4 and C4)<br>(Form A, Lines A4 and C4) | ADA Variance Level<br><br>(If Budget is greater than Actuals, else N/A) | Status     |
|-----------------------------|--|--|---|------------|
| Third Prior Year (2013-14)  | 65,805.22  | 66,317.52  | N/A   | Met        |
| Second Prior Year (2014-15) |  |  |   |            |
| District Regular            | 65,842.59  | 66,545.46  |   |            |
| Charter School              | 0.00   |  |   |            |
| <b>Total ADA</b>            | <b>65,842.59</b>   | <b>66,545.46</b>   | <b>N/A</b>  | <b>Met</b> |
| First Prior Year (2015-16)  |  |  |   |            |
| District Regular            | 66,565.90  | 66,572.82  |   |            |
| Charter School              | 0.00   | 0.00   |   |            |
| <b>Total ADA</b>            | <b>66,565.90</b>   | <b>66,572.82</b>   | <b>N/A</b>  | <b>Met</b> |
| Budget Year (2016-17)       |  |  |   |            |
| District Regular            | 66,457.90  |  |   |            |
| Charter School              | 0.00   |  |   |            |
| <b>Total ADA</b>            | <b>66,457.90</b>   |  |   |            |

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)





**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

| Fiscal Year                 | Budget        | Enrollment<br>CBEDS Actual | Enrollment Variance Level<br>(If Budget is greater<br>than Actual, else N/A) | Status     |
|-----------------------------|---------------|----------------------------|--|------------|
| Third Prior Year (2013-14)  | 70,202        | 70,335                     | N/A  | Met        |
| Second Prior Year (2014-15) |               |                            |  |            |
| District Regular            | 70,359        | 70,867                     |  |            |
| Charter School              |               |                            |  |            |
| <b>Total Enrollment</b>     | <b>70,359</b> | <b>70,867</b>              | <b>N/A</b>   | <b>Met</b> |
| First Prior Year (2015-16)  |               |                            |  |            |
| District Regular            | 70,857        | 70,735                     |  |            |
| Charter School              |               |                            |  |            |
| <b>Total Enrollment</b>     | <b>70,857</b> | <b>70,735</b>              | <b>0.2%</b>  | <b>Met</b> |
| Budget Year (2016-17)       |               |                            |  |            |
| District Regular            | 71,176        |                            |  |            |
| Charter School              |               |                            |  |            |
| <b>Total Enrollment</b>     | <b>71,176</b> |                            |  |            |

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

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

| Fiscal Year   | P-2 ADA<br>Estimated/Unaudited Actuals<br>(Form A, Lines A4 and C4)*<br>(Form A, Lines A4 and C4) | Enrollment<br>CBEDS Actual<br>(Criterion 2, Item 2A) | Historical Ratio<br>of ADA to Enrollment |
|---|---|--|--|
| Third Prior Year (2013-14)  | 66,318  | 70,335   | 94.3%                                    |
| Second Prior Year (2014-15)   |   |  |  |
| District Regular  | 66,534  | 70,867   |  |
| Charter School  |   |  |  |
| <b>Total ADA/Enrollment</b>   | <b>66,534</b>   | <b>70,867</b>  | <b>93.9%</b>                             |
| First Prior Year (2015-16)  |   |  |  |
| District Regular  | 66,573  | 70,735   |  |
| Charter School  | 0   |  |  |
| <b>Total ADA/Enrollment</b>   | <b>66,573</b>   | <b>70,735</b>  | <b>94.1%</b>                             |
|   |   | Historical Average Ratio:                            | 94.1%                                    |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): |   |  | 94.6%                                    |

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

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

| Fiscal Year                   | Estimated P-2 ADA<br>Budget<br>(Form A, Lines A4 and C4) | Enrollment<br>Budget/Projected<br>(Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status     |
|-------------------------------|--|--|----------------------------|------------|
| Budget Year (2016-17)         |  |  |                            |            |
| District Regular              | 66,458   | 71,176   |                            |            |
| Charter School                | 0  |  |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>66,458</b>  | <b>71,176</b>  | <b>93.4%</b>               | <b>Met</b> |
| 1st Subsequent Year (2017-18) |  |  |                            |            |
| District Regular              | 66,366   | 70,335   |                            |            |
| Charter School                |  |  |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>66,366</b>  | <b>70,335</b>  | <b>94.4%</b>               | <b>Met</b> |
| 2nd Subsequent Year (2018-19) |  |  |                            |            |
| District Regular              | 66,266   | 70,335   |                            |            |
| Charter School                |  |  |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>66,266</b>  | <b>70,335</b>  | <b>94.2%</b>               | <b>Met</b> |

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

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

|                              | Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|------------------------------|--------------------------|----------------------------------|----------------------------------|
| LCFF Target (Reference Only) | 710,243,277.00           | 717,608,466.00                   | 733,548,374.00                   |

|   | Prior Year<br>(2015-16) | Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Step 1 - Change in Population                                       |                         |                          |                                  |                                  |
| a. ADA (Funded)<br>(Form A, lines A6 and C4)                        | 66,590.99               | 66,465.90                | 66,365.90                        | 66,265.90                        |
| b. Prior Year ADA (Funded)  |                         | 66,590.99                | 66,465.90                        | 66,365.90                        |
| c. Difference (Step 1a minus Step 1b)                               |                         | (125.09)                 | (100.00)                         | (100.00)                         |
| d. Percent Change Due to Population<br>(Step 1c divided by Step 1b) |                         | -0.19%                   | -0.15%                           | -0.15%                           |

|  |                |                |                |                |
|--|----------------|----------------|----------------|----------------|
| Step 2 - Change in Funding Level                                       |                |                |                |                |
| a. Prior Year LCFF Funding   |                | 629,956,449.00 | 673,525,850.00 | 681,322,683.00 |
| b1. COLA percentage (if district is at target)                         | Not Applicable |                |                |                |
| b2. COLA amount (proxy for purposes of this criterion)                 | Not Applicable | 0.00           | 0.00           | 0.00           |
| c. Gap Funding (if district is not at target)                          |                | 44,587,771.00  | 8,678,012.00   | 18,193,164.00  |
| d. Economic Recovery Target Funding<br>(current year increment)        |                |                |                |                |
| e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)                |                | 44,587,771.00  | 8,678,012.00   | 18,193,164.00  |
| f. Percent Change Due to Funding Level<br>(Step 2e divided by Step 2a) |                | 7.08%          | 1.29%          | 2.67%          |

|   |  |                       |                      |                       |
|---|--|-----------------------|----------------------|-----------------------|
| Step 3 - Total Change in Population and Funding Level<br>(Step 1d plus Step 2f) |  | 6.89%                 | 1.14%                | 2.52%                 |
| <b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>                           |  | <b>5.89% to 7.89%</b> | <b>.14% to 2.14%</b> | <b>1.52% to 3.52%</b> |

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

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

**Basic Aid District Projected LCFF Revenue**

|  | Prior Year<br>(2015-16) | Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Projected Local Property Taxes<br>(Form 01, Objects 8021 - 8089)             | 51,879,560.00           | 51,879,560.00            | 51,879,560.00                    | 51,879,560.00                    |
| Percent Change from Previous Year  |                         | N/A                      | N/A                              | N/A                              |
| Basic Aid Standard<br>(percent change from<br>previous year, plus/minus 1%): |                         | N/A                      | N/A                              | N/A                              |

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

|  | Prior Year<br>(2015-16) | Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| LCFF Revenue<br>(Fund 01, Objects 8011, 8012, 8020-8089) | 632,490,925.00          | 676,070,021.00           | 681,322,683.00                   | 698,621,946.00                   |
| District's Projected Change in LCFF Revenue:             |                         | 6.89%                    | 0.78%                            | 2.54%                            |
| LCFF Revenue Standard:                                   |                         | 5.89% to 7.89%           | .14% to 2.14%                    | 1.52% to 3.52%                   |
| Status:  |                         | Met                      | Met                              | Met                              |

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

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

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

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

**5. CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

**5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year                 | Estimated/Unaudited Actuals - Unrestricted<br>(Resources 0000-1999) |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
|                             | Salaries and Benefits<br>(Form 01, Objects 1000-3999)               | Total Expenditures<br>(Form 01, Objects 1000-7499) |  |
| Third Prior Year (2013-14)  | 382,019,890.56  | 436,299,371.82                                     | 87.6%  |
| Second Prior Year (2014-15) | 432,116,131.67  | 498,879,870.77                                     | 86.6%  |
| First Prior Year (2015-16)  | 497,446,066.00  | 603,076,006.00                                     | 82.5%  |
|                             | Historical Average Ratio:   |  | 85.6%  |

|   | Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|---|--------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage<br>(Criterion 10B, Line 4):  | 2.0%                     | 2.0%                             | 2.0%                             |
| District's Salaries and Benefits Standard<br>(historical average ratio, plus/minus the greater<br>of 3% or the district's reserve standard percentage): | 82.6% to 88.6%           | 82.6% to 88.6%                   | 82.6% to 88.6%                   |

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

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

| Fiscal Year                   | Budget - Unrestricted<br>(Resources 0000-1999)                                   |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures | Status  |
|-------------------------------|--|--|--|---------|
|                               | Salaries and Benefits<br>(Form 01, Objects 1000-3999)<br>(Form MYP, Lines B1-B3) | Total Expenditures<br>(Form 01, Objects 1000-7499)<br>(Form MYP, Lines B1-B8, B10) |  |         |
| Budget Year (2016-17)         | 516,131,341.00   | 629,385,892.00   | 82.0%  | Not Met |
| 1st Subsequent Year (2017-18) | 524,590,188.00   | 614,025,127.00   | 85.4%  | Met     |
| 2nd Subsequent Year (2018-19) | 534,327,430.00   | 634,182,982.00   | 84.3%  | Met     |

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

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

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

Explanation:  
(required if NOT met)

One-time purchases are planned for the 2016/17 budget year and funds for employee support have been reserved in the 'Other Uses' line.

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

|  | Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. District's Change in Population and Funding Level<br>(Criterion 4A1, Step 3):                             | 6.89%                    | 1.14%                            | 2.52%                            |
| <b>2. District's Other Revenues and Expenditures<br/>Standard Percentage Range (Line 1, plus/minus 10%):</b> | <b>-3.11% to 16.89%</b>  | <b>-8.86% to 11.14%</b>          | <b>-7.48% to 12.52%</b>          |
| 3. District's Other Revenues and Expenditures<br>Explanation Percentage Range (Line 1, plus/minus 5%):       | 1.89% to 11.89%          | -3.86% to 6.14%                  | -2.48% to 7.52%                  |

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

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

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

| Object Range / Fiscal Year  | Amount        | Percent Change<br>Over Previous Year | Change Is Outside<br>Explanation Range |
|---|---------------|--------------------------------------|--|
| <b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b> |               |                                      |  |
| First Prior Year (2015-16)  | 75,690,734.00 |                                      |  |
| Budget Year (2016-17)   | 81,967,282.00 | 8.29%                                | No                                     |
| 1st Subsequent Year (2017-18)   | 76,967,282.00 | -6.10%                               | Yes                                    |
| 2nd Subsequent Year (2018-19)   | 76,967,282.00 | 0.00%                                | No                                     |

**Explanation:**  
(required if Yes)

Planned uses of restricted carryover funds

|   |                |         |     |
|---|----------------|---------|-----|
| <b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b> |                |         |     |
| First Prior Year (2015-16)  | 132,636,172.00 |         |     |
| Budget Year (2016-17)   | 113,291,270.00 | -14.58% | Yes |
| 1st Subsequent Year (2017-18)   | 97,791,270.00  | -13.68% | Yes |
| 2nd Subsequent Year (2018-19)   | 97,791,270.00  | 0.00%   | No  |

**Explanation:**  
(required if Yes)

Planned reduction for one-time funds that will be utilized.

|   |               |        |     |
|---|---------------|--------|-----|
| <b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b> |               |        |     |
| First Prior Year (2015-16)  | 17,157,818.00 |        |     |
| Budget Year (2016-17)   | 17,788,734.00 | 3.68%  | No  |
| 1st Subsequent Year (2017-18)   | 16,398,652.00 | -7.81% | Yes |
| 2nd Subsequent Year (2018-19)   | 16,398,652.00 | 0.00%  | No  |

**Explanation:**  
(required if Yes)

Planned changes in local grants

|  |               |         |     |
|--|---------------|---------|-----|
| <b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b> |               |         |     |
| First Prior Year (2015-16)   | 68,415,629.00 |         |     |
| Budget Year (2016-17)  | 54,844,380.00 | -19.84% | Yes |
| 1st Subsequent Year (2017-18)  | 47,750,165.00 | -12.94% | Yes |
| 2nd Subsequent Year (2018-19)  | 47,750,165.00 | 0.00%   | No  |

**Explanation:**  
(required if Yes)

Planned reduction for one-time funds that will be utilized

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

|                               |                |         |     |
|-------------------------------|----------------|---------|-----|
| First Prior Year (2015-16)    | 85,000,845.00  |         |     |
| Budget Year (2016-17)         | 106,657,937.25 | 25.48%  | Yes |
| 1st Subsequent Year (2017-18) | 84,327,331.72  | -20.94% | Yes |
| 2nd Subsequent Year (2018-19) | 85,392,829.72  | 1.26%   | No  |

**Explanation:**  
(required if Yes)

Planned utilization of one-time funds.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year  | Amount         | Percent Change<br>Over Previous Year | Status  |
|---|----------------|--------------------------------------|---------|
| <b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>                     |                |                                      |         |
| First Prior Year (2015-16)  | 225,484,724.00 |                                      |         |
| Budget Year (2016-17)   | 213,047,286.00 | -5.52%                               | Not Met |
| 1st Subsequent Year (2017-18)   | 191,157,204.00 | -10.27%                              | Not Met |
| 2nd Subsequent Year (2018-19)   | 191,157,204.00 | 0.00%                                | Met     |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b> |                |                                      |         |
| First Prior Year (2015-16)  | 153,416,474.00 |                                      |         |
| Budget Year (2016-17)   | 161,502,317.25 | 5.27%                                | Met     |
| 1st Subsequent Year (2017-18)   | 132,077,496.72 | -18.22%                              | Not Met |
| 2nd Subsequent Year (2018-19)   | 133,142,994.72 | 0.81%                                | Met     |

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

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

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

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

Planned uses of restricted carryover funds

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

Planned reduction for one-time funds that will be utilized.

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

Planned changes in local grants

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

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

Planned reduction for one-time funds that will be utilized

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

Planned utilization of one-time funds.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

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

|  |                |   |  |   |
|--|----------------|---|--|---|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) | 904,858,327.72 | 3% of Total Current Year<br>General Fund Expenditures<br>and Other Financing Uses<br>(Line 2c times 3%) | Amount Deposited <sup>1</sup><br>for 2014-15 Fiscal Year | Required<br>Minimum Contribution/<br>Lesser of Current Year or<br>2014-15 Fiscal Year |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)  | 0.00           |   |  |   |
| c. Net Budgeted Expenditures and Other Financing Uses                          | 904,858,327.72 | 27,145,749.83   | 20,694,830.79  | 20,694,830.79   |

|                          |   |        |
|--------------------------|---|--------|
| d. OMMA/RMA Contribution | Budgeted Contribution <sup>1</sup><br>to the Ongoing and Major<br>Maintenance Account | Status |
|                          | 26,832,852.00   | Met    |

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

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

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

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



**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

|   | Third Prior Year<br>(2013-14) | Second Prior Year<br>(2014-15) | First Prior Year<br>(2015-16) |
|---|-------------------------------|--------------------------------|-------------------------------|
| 1. District's Available Reserve Amounts (resources 0000-1999)   |                               |                                |                               |
| a. Reserve for Economic Uncertainties<br>(Funds 01 and 17, Object 9789)   | 51,718,779.24                 | 49,597,181.45                  | 43,191,356.45                 |
| b. Unassigned/Unappropriated<br>(Funds 01 and 17, Object 9790)  | 0.00                          | 0.00                           | 0.00                          |
| c. Negative General Fund Ending Balances in Restricted<br>Resources (Fund 01, Object 979Z, if negative, for each of<br>resources 2000-9999) | 0.00                          | 0.00                           | 0.00                          |
| d. Available Reserves (Lines 1a through 1c)   | 51,718,779.24                 | 49,597,181.45                  | 43,191,356.45                 |
| 2. Expenditures and Other Financing Uses  |                               |                                |                               |
| a. District's Total Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999)   | 649,022,993.31                | 724,418,367.20                 | 849,613,632.00                |
| b. Plus: Special Education Pass-through Funds (Fund 10, resources<br>3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)              |                               |                                | 0.00                          |
| c. Total Expenditures and Other Financing Uses<br>(Line 2a plus Line 2b)  | 649,022,993.31                | 724,418,367.20                 | 849,613,632.00                |
| 3. District's Available Reserve Percentage<br>(Line 1d divided by Line 2c)  | 8.0%                          | 6.8%                           | 5.1%                          |
| <b>District's Deficit Spending Standard Percentage Levels<br/>(Line 3 times 1/3):</b>   | <b>2.7%</b>                   | <b>2.3%</b>                    | <b>1.7%</b>                   |

<sup>1</sup>Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year                              | Net Change in<br>Unrestricted Fund Balance<br>(Form 01, Section E) | Total Unrestricted Expenditures<br>and Other Financing Uses<br>(Form 01, Objects 1000-7999) | Deficit Spending Level<br>(If Net Change in Unrestricted Fund<br>Balance is negative, else N/A) | Status |
|--|--|---|---|--------|
| Third Prior Year (2013-14)               | (8,767,301.53)   | 440,935,981.33  | 2.0%  | Met    |
| Second Prior Year (2014-15)              | 621,619.63   | 504,319,149.76  | N/A   | Met    |
| First Prior Year (2015-16)               | 3,897,278.00   | 607,576,006.00  | N/A   | Met    |
| Budget Year (2016-17) (Information only) | (6,649,127.00)   | 641,779,296.00  |   |        |

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

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

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

Explanation:  
(required if NOT met)

**9. CRITERION: Fund Balance**

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

| Percentage Level <sup>1</sup> | District ADA      |
|-------------------------------|-------------------|
| 1.7%                          | 0 to 300          |
| 1.3%                          | 301 to 1,000      |
| 1.0%                          | 1,001 to 30,000   |
| 0.7%                          | 30,001 to 400,000 |
| 0.3%                          | 400,001 and over  |

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

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

District's Fund Balance Standard Percentage Level:

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

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

| Fiscal Year                              | Unrestricted General Fund Beginning Balance <sup>2</sup><br>(Form 01, Line F1e, Unrestricted Column) |                             | Beginning Fund Balance<br>Variance Level<br>(If overestimated, else N/A) | Status  |
|--|--|-----------------------------|--|---------|
|  | Original Budget  | Estimated/Unaudited Actuals |  |         |
| Third Prior Year (2013-14)               | 72,928,311.88  | 70,937,333.76               | 2.7%   | Not Met |
| Second Prior Year (2014-15)              | 58,034,647.76  | 62,170,032.23               | N/A  | Met     |
| First Prior Year (2015-16)               | 52,053,297.23  | 62,791,651.86               | N/A  | Met     |
| Budget Year (2016-17) (Information only) | 66,688,929.86  |                             |  |         |

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

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

DATA ENTRY: Budget Year data are extracted. Enter district regular ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

| Percentage Level            | District ADA |            |
|-----------------------------|--------------|------------|
| 5% or \$66,000 (greater of) | 0            | to 300     |
| 4% or \$66,000 (greater of) | 301          | to 1,000   |
| 3%                          | 1,001        | to 30,000  |
| 2%                          | 30,001       | to 400,000 |
| 1%                          | 400,001      | and over   |

<sup>1</sup> Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

|   | Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|---|--------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Form A, Line A4): | 66,458                   | 66,366                           | 66,266                           |
| District's Reserve Standard Percentage Level: | 2%                       | 2%                               | 2%                               |

**10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)**

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

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

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

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

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

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

|   | Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999) (Form MYP, Line B11)       | 904,858,327.72           | 874,668,173.72                   | 895,887,824.72                   |
| 2. Plus: Special Education Pass-through<br>(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00                     | 0.00                             | 0.00                             |
| 3. Total Expenditures and Other Financing Uses<br>(Line B1 plus Line B2)                            | 904,858,327.72           | 874,668,173.72                   | 895,887,824.72                   |
| 4. Reserve Standard Percentage Level  | 2%                       | 2%                               | 2%                               |
| 5. Reserve Standard - by Percent<br>(Line B3 times Line B4)   | 18,097,166.55            | 17,493,363.47                    | 17,917,756.49                    |
| 6. Reserve Standard - by Amount<br>(\$66,000 for districts with 0 to 1,000 ADA, else 0)             | 0.00                     | 0.00                             | 0.00                             |
| 7. District's Reserve Standard<br>(Greater of Line B5 or Line B6)                                   | 18,097,166.55            | 17,493,363.47                    | 17,917,756.49                    |

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

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

| Reserve Amounts<br>(Unrestricted resources 0000-1999 except Line 4):   | Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYP, Line E1a)  | 0.00                     | 0.00                             | 0.00                             |
| 2. General Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYP, Line E1b)  | 47,460,754.45            | 48,609,997.45                    | 45,082,405.45                    |
| 3. General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYP, Line E1c)  | 0.00                     | 0.00                             | 0.00                             |
| 4. General Fund - Negative Ending Balances in Restricted Resources<br>(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)<br>(Form MYP, Line E1d) | 0.00                     | 0.00                             | 0.00                             |
| 5. Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYP, Line E2a)  | 0.00                     |                                  |                                  |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYP, Line E2b)  | 0.00                     |                                  |                                  |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYP, Line E2c)  | 0.00                     |                                  |                                  |
| 8. District's Budgeted Reserve Amount<br>(Lines C1 thru C7)  | 47,460,754.45            | 48,609,997.45                    | 45,082,405.45                    |
| 9. District's Budgeted Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3)  | 5.25%                    | 5.56%                            | 5.03%                            |
| <b>District's Reserve Standard<br/>(Section 10B, Line 7):</b>  | <b>18,097,166.55</b>     | <b>17,493,363.47</b>             | <b>17,917,756.49</b>             |
| Status:  | Met                      | Met                              | Met                              |

**10D. Comparison of District Reserve Amount to the Standard**

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

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

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

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

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

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

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

| Description / Fiscal Year   | Projection      | Amount of Change | Percent Change | Status  |
|---|-----------------|------------------|----------------|---------|
| <b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b> |                 |                  |                |         |
| First Prior Year (2015-16)  | (75,756,969.00) |                  |                |         |
| Budget Year (2016-17)   | (79,002,989.00) | 3,246,020.00     | 4.3%           | Met     |
| 1st Subsequent Year (2017-18)   | (80,332,217.00) | 1,329,228.00     | 1.7%           | Met     |
| 2nd Subsequent Year (2018-19)   | (82,150,460.00) | 1,818,243.00     | 2.3%           | Met     |
| <b>1b. Transfers In, General Fund *</b>   |                 |                  |                |         |
| First Prior Year (2015-16)  | 3,363,909.00    |                  |                |         |
| Budget Year (2016-17)   | 3,363,909.00    | 0.00             | 0.0%           | Met     |
| 1st Subsequent Year (2017-18)   | 3,363,909.00    | 0.00             | 0.0%           | Met     |
| 2nd Subsequent Year (2018-19)   | 3,363,909.00    | 0.00             | 0.0%           | Met     |
| <b>1c. Transfers Out, General Fund *</b>  |                 |                  |                |         |
| First Prior Year (2015-16)  | 7,856,409.00    |                  |                |         |
| Budget Year (2016-17)   | 6,326,409.00    | (1,530,000.00)   | -19.5%         | Not Met |
| 1st Subsequent Year (2017-18)   | 4,856,409.00    | (1,470,000.00)   | -23.2%         | Not Met |
| 2nd Subsequent Year (2018-19)   | 4,856,409.00    | 0.00             | 0.0%           | Met     |

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

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

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

Planned transfers out for projects planned in Deferred Maintenance Fund.

1d. NO - There are no capital projects that may impact the general fund operational budget.

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

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

| Type of Commitment            | # of Years Remaining | SACS Fund and Object Codes Used For: |                             | Principal Balance as of July 1, 2016 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
|                               |                      | Funding Sources (Revenues)           | Debt Service (Expenditures) |                                      |
| Capital Leases                |                      |                                      |                             |                                      |
| Certificates of Participation |                      |                                      |                             |                                      |
| General Obligation Bonds      | 31                   | General Obligation Bonds             | General Obligation Bonds    | 482,376,913                          |
| Supp Early Retirement Program |                      |                                      |                             |                                      |
| State School Building Loans   |                      |                                      |                             |                                      |
| Compensated Absences          |                      |                                      |                             |                                      |

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

| Type of Commitment | # of Years Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2016 |
|--------------------|----------------------|----------------------------|-----------------------------|--------------------------------------|
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
| <b>TOTAL:</b>      |                      |                            |                             | 482,376,913                          |

| Type of Commitment (continued) | Prior Year (2015-16) Annual Payment (P & I) | Budget Year (2016-17) Annual Payment (P & I) | 1st Subsequent Year (2017-18) Annual Payment (P & I) | 2nd Subsequent Year (2018-19) Annual Payment (P & I) |
|--------------------------------|---|--|--|--|
| Capital Leases                 |   |  |  |  |
| Certificates of Participation  |   |  |  |  |
| General Obligation Bonds       | 38,696,547                                  | 39,055,748                                   | 35,060,142   | 36,032,750   |
| Supp Early Retirement Program  | 7,776,793                                   |  |  |  |
| State School Building Loans    |   |  |  |  |
| Compensated Absences           |   |  |  |  |

Other Long-term Commitments (continued):

| Type of Commitment   | Prior Year (2015-16) Annual Payment (P & I) | Budget Year (2016-17) Annual Payment (P & I) | 1st Subsequent Year (2017-18) Annual Payment (P & I) | 2nd Subsequent Year (2018-19) Annual Payment (P & I) |
|--|---|--|--|--|
|  |   |  |  |  |
|  |   |  |  |  |
|  |   |  |  |  |
| <b>Total Annual Payments:</b>  | 46,473,340                                  | 39,055,748                                   | 35,060,142   | 36,032,750   |
| <b>Has total annual payment increased over prior year (2015-16)?</b> |   | No   | No   | No   |



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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

Retirees after 2007 have monthly payments to the retirement reserve, co-pays and deductibles to meet. Retirees under the age of 65 have an additional monthly contribution similar to active employees.

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

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

|  | Self-Insurance Fund | Governmental Fund |
|--|---------------------|-------------------|
|  | 33,848,961          | 0                 |

4. OPEB Liabilities

|   |                |
|---|----------------|
| a. OPEB actuarial accrued liability (AAL)                                       | 964,604,739.00 |
| b. OPEB unfunded actuarial accrued liability (UAAL)                             | 964,604,739.00 |
| c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? |                |
|   | Actuarial      |
| d. If based on an actuarial valuation, indicate the date of the OPEB valuation  | April 2016     |

5. OPEB Contributions

|  | Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--|--------------------------|----------------------------------|----------------------------------|
| a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method                           | 76,647,091.00            | 80,479,445.00                    | 84,503,418.00                    |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 35,935,313.00            | 35,930,499.00                    | 35,930,499.00                    |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  | 33,467,585.00            | 33,467,585.00                    | 33,467,585.00                    |
| d. Number of retirees receiving OPEB benefits  | 4,975                    | 5,025                            | 5,075                            |

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

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

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

|     |
|-----|
| Yes |
|-----|

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

Worker's Compensation and Liability are supported by a percentage of payroll. Actuarials are done frequently. Defined Benefits is an IRS approved program for part time employees. It is supported by a percentage of payroll for those employees. An actuarial is done to determine the employer payroll percentage.

3. Self-Insurance Liabilities

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

|               |
|---------------|
| 54,198,514.00 |
| 11,861,410.00 |

4. Self-Insurance Contributions

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

|  | Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--|--------------------------|----------------------------------|----------------------------------|
| a. Required contribution (funding) for self-insurance programs | 135,553,178.00           | 135,553,178.00                   | 135,553,178.00                   |
| b. Amount contributed (funded) for self-insurance programs     | 135,553,178.00           | 135,553,178.00                   | 135,553,178.00                   |

**S8. Status of Labor Agreements**

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

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

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

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

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

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

|  | Prior Year (2nd Interim)<br>(2015-16) | Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 3,790.0                               | 3,829.0                  | 3,829.0                          | 3,829.0                          |

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

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

No

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

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

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

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
|--|--|--|--|

**One Year Agreement**

Total cost of salary settlement

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
|--|--|--|--|

% change in salary schedule from prior year

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
|--|--|--|--|

or

**Multiyear Agreement**

Total cost of salary settlement

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
|--|--|--|--|

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

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
|--|--|--|--|

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

**Negotiations Not Settled**

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

|           |
|-----------|
| 3,085,365 |
|-----------|

7. Amount included for any tentative salary schedule increases

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

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

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

| Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 63,374,300               | 63,653,147                       | 64,639,770                       |
| 88.0%                    | 88.0%                            | 88.0%                            |
| 4.0%                     | 0.4%                             | 1.6%                             |

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

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

|    |  |  |
|----|--|--|
| No |  |  |
|----|--|--|

|  |
|--|
|  |
|--|

**Certificated (Non-management) Step and Column Adjustments**

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

| Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 3,179,107                | 3,179,107                        | 3,179,107                        |
| 0.0%                     | 0.0%                             | 0.0%                             |

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

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

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

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

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

|  |
|--|
|  |
|  |
|  |
|  |
|  |
|  |
|  |

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

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

|   | Prior Year (2nd Interim)<br>(2015-16) | Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 2,407.0                               | 2,476.0                  | 2,476.0                          | 2,476.0                          |

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

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
|--|--|--|--|

**One Year Agreement**

Total cost of salary settlement

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
|--|--|--|--|

% change in salary schedule from prior year  
or

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
|--|--|--|--|

**Multiyear Agreement**

Total cost of salary settlement

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
|--|--|--|--|

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

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
|--|--|--|--|

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

Negotiations Not Settled

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

1,025,979

7. Amount included for any tentative salary schedule increases

Budget Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

|   |   |   |   |
|---|---|---|---|
| 0 | 0 | 0 | 0 |
|---|---|---|---|

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

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

| Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 41,790,924               | 41,974,804                       | 42,625,414                       |
| 88.0%                    | 88.0%                            | 88.0%                            |
| 4.0%                     | 0.4%                             | 1.6%                             |

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

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

|    |  |  |
|----|--|--|
| No |  |  |
|----|--|--|

**Classified (Non-management) Step and Column Adjustments**

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

| Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 1,111,972                | 1,111,972                        | 1,111,972                        |

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

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

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

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

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

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

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

|  | Prior Year (2nd Interim)<br>(2015-16) | Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 704.0                                 | 700.0                    | 700.0                            | 700.0                            |

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

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

No

If Yes, complete question 2.

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

If n/a, skip the remainder of Section S8C.

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

783,653

4. Amount included for any tentative salary schedule increases

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

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

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

|   | Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|---|--------------------------|----------------------------------|----------------------------------|
| Are costs of H&W benefit changes included in the budget and MYPs? | Yes                      | Yes                              | Yes                              |
| Total cost of H&W benefits  | 11,668,275               | 11,719,615                       | 11,901,269                       |
| Percent of H&W cost paid by employer                              | 88.0%                    | 88.0%                            | 88.0%                            |
| Percent projected change in H&W cost over prior year              | 4.0%                     | 0.4%                             | 1.6%                             |

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

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

|  | Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--|--------------------------|----------------------------------|----------------------------------|
| Are step & column adjustments included in the budget and MYPs? | Yes                      | Yes                              | Yes                              |
| Cost of step and column adjustments                            | 1,067,416                | 1,067,416                        | 1,067,416                        |
| Percent change in step & column over prior year                | 0.0%                     | 0.0%                             | 0.0%                             |

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

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

|  | Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--|--------------------------|----------------------------------|----------------------------------|
| Are costs of other benefits included in the budget and MYPs? | Yes                      | Yes                              | Yes                              |
| Total cost of other benefits                                 |                          |                                  |                                  |
| Percent change in cost of other benefits over prior year     |                          |                                  |                                  |



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

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

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

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

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

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
  
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

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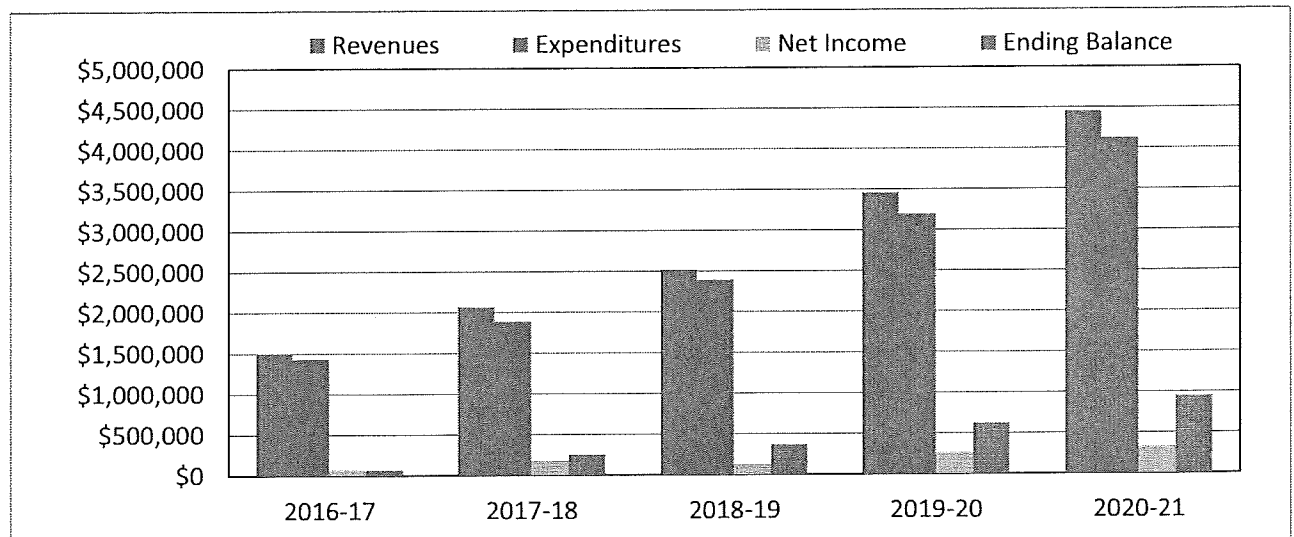
**End of School District Budget Criteria and Standards Review**

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**2016/17 CHARTER SCHOOL  
PROPOSED BUDGETS**

**Aspen Public School**  
**5-Year Financial Projections & Cash Flow**  
**MULTI-YEAR PROJECTION SUMMARY**

|                                     | 2016-17          | 2017-18          | 2018-19          | 2019-20          | 2020-21          |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Projected P-2 ADA:                  | 129.60           | 168.00           | 206.40           | 283.20           | 360.00           |
| <b>Revenues:</b>                    |                  |                  |                  |                  |                  |
| General Purpose Entitlement         | 1,279,808        | 1,724,303        | 2,153,757        | 3,000,453        | 3,896,127        |
| Federal Revenue                     | 53,074           | 85,282           | 105,634          | 141,346          | 182,050          |
| Other State Revenue                 | 162,518          | 250,082          | 250,285          | 308,830          | 367,643          |
| Other Local Revenue                 | 5,500            | 5,500            | 5,500            | 5,500            | 5,500            |
| <b>TTL Revenues:</b>                | <b>1,500,900</b> | <b>2,065,167</b> | <b>2,515,176</b> | <b>3,456,129</b> | <b>4,451,320</b> |
| <b>Expenditures:</b>                |                  |                  |                  |                  |                  |
| Certificated Salaries               | 559,784          | 761,928          | 958,592          | 1,302,196        | 1,668,429        |
| Non-certificated Salaries           | 199,300          | 271,269          | 349,938          | 494,551          | 647,527          |
| Benefits                            | 188,193          | 256,151          | 330,435          | 466,989          | 611,439          |
| Books/Supplies/Materials            | 132,364          | 178,827          | 217,824          | 269,115          | 336,881          |
| Services/Operations                 | 350,769          | 422,686          | 539,457          | 664,570          | 859,865          |
| Capital Outlay                      | -                | -                | -                | -                | -                |
| Other Outgo                         | -                | -                | -                | -                | -                |
| <b>TTL Expenditures:</b>            | <b>1,430,410</b> | <b>1,890,862</b> | <b>2,396,245</b> | <b>3,197,421</b> | <b>4,124,141</b> |
| <b>Net Income</b>                   | <b>70,491</b>    | <b>174,305</b>   | <b>118,930</b>   | <b>258,707</b>   | <b>327,180</b>   |
| Beginning Balance July 1            | -                | 70,491           | 244,796          | 363,726          | 622,433          |
| Ending Balance June 30              | 70,491           | 244,796          | 363,726          | 622,433          | 949,613          |
| <b>Ending Balance as % of Exp.:</b> | <b>4.9%</b>      | <b>12.9%</b>     | <b>15.2%</b>     | <b>19.5%</b>     | <b>23.0%</b>     |



**Aspen Public School  
5-Year Financial Projections & Cash Flow  
MULTI-YEAR PROJECTION**

| Description                                | 2016-17          | 2017-18          | 2018-19          | 2019-20          | 2020-21          |
|--|------------------|------------------|------------------|------------------|------------------|
| P-2 ADA                                    | 129.60           | 168.00           | 206.40           | 283.20           | 360.00           |
| <b>REVENUES</b>                            |                  |                  |                  |                  |                  |
| <b>General Purpose Entitlement</b>         |                  |                  |                  |                  |                  |
| 8011 - General Purpose Block Grant         | 1,172,132        | 1,584,724        | 1,982,274        | 2,821,802        | 3,669,028        |
| 8012 - Education Protection Account        | 25,920           | 33,600           | 41,280           | -                | -                |
| 8096 - Funding in Lieu of Property Taxes   | 81,756           | 105,979          | 130,203          | 178,651          | 227,099          |
| <b>TTL General Purpose Entitlement</b>     | <b>1,279,808</b> | <b>1,724,303</b> | <b>2,153,757</b> | <b>3,000,453</b> | <b>3,896,127</b> |
| <b>Federal Revenue</b>                     |                  |                  |                  |                  |                  |
| 8181 - Federal IDEA Special Education      | -                | 16,848           | 21,840           | 26,832           | 36,816           |
| 8290 - Other Federal Revenues              | 53,074           | 68,434           | 83,794           | 114,514          | 145,234          |
| <b>TTL Federal Revenue</b>                 | <b>53,074</b>    | <b>85,282</b>    | <b>105,634</b>   | <b>141,346</b>   | <b>182,050</b>   |
| <b>Other State Revenue</b>                 |                  |                  |                  |                  |                  |
| 8311 - State Special Education Revenue     | 63,504           | 82,320           | 101,136          | 138,768          | 176,400          |
| 8550 - Mandate Block Grant                 | 1,814            | 2,352            | 2,890            | 3,965            | 5,040            |
| 8560 - State Lottery Revenue               | -                | 63,350           | 39,096           | 53,576           | 68,056           |
| 8590 - Add'l State Revenues                | 97,200           | 102,060          | 107,163          | 112,521          | 118,147          |
| <b>TTL Other State Revenue</b>             | <b>162,518</b>   | <b>250,082</b>   | <b>250,285</b>   | <b>308,830</b>   | <b>367,643</b>   |
| <b>Other Local Revenue</b>                 |                  |                  |                  |                  |                  |
| 8660 - Interest                            | 500              | 500              | 500              | 500              | 500              |
| 8699 - Local Donations/Contributions/Other | 5,000            | 5,000            | 5,000            | 5,000            | 5,000            |
| 8792 - Special Education Revenues (Local)  | -                | -                | -                | -                | -                |
| <b>TTL Other Local Revenue</b>             | <b>5,500</b>     | <b>5,500</b>     | <b>5,500</b>     | <b>5,500</b>     | <b>5,500</b>     |
| <b>TTL REVENUES</b>                        | <b>1,500,900</b> | <b>2,065,167</b> | <b>2,515,176</b> | <b>3,456,129</b> | <b>4,451,320</b> |

**Aspen Public School**  
**5-Year Financial Projections & Cash Flow**  
**MULTI-YEAR PROJECTION**

| Description                              | 2016-17 | 2017-18 | 2018-19 | 2019-20   | 2020-21   |
|--|---------|---------|---------|-----------|-----------|
| <b>EXPENDITURES</b>                      |         |         |         |           |           |
| 1000 - Certificated Salaries             |         |         |         |           |           |
| 1100 - Teachers' Salaries                | 393,284 | 535,303 | 690,541 | 975,911   | 1,277,782 |
| 1130 - Certificated Substitutes          | 20,000  | 27,222  | 35,117  | 49,629    | 64,980    |
| 1150 - Certificated Stipends             | 19,000  | 25,861  | 33,361  | 47,147    | 61,731    |
| 1300 - Certificated Supervisory/Admin    | 127,500 | 173,542 | 199,573 | 229,509   | 263,935   |
| TTL Certificated Salaries                | 559,784 | 761,928 | 958,592 | 1,302,196 | 1,668,429 |
| 2000 - Non-Certificated Salaries         |         |         |         |           |           |
| 2100 - Instructional Aide Salaries       | 48,000  | 65,333  | 84,280  | 119,109   | 155,952   |
| 2150 - Classified Stipends               | 3,000   | 4,083   | 5,268   | 7,444     | 9,747     |
| 2200 - Classified Support Salaries       | 97,500  | 132,708 | 171,194 | 241,941   | 316,778   |
| 2400 - Clerical/Tech/Office Staff        | 50,800  | 69,144  | 89,196  | 126,057   | 165,050   |
| TTL Non-Certificated Salaries            | 199,300 | 271,269 | 349,938 | 494,551   | 647,527   |
| 3000 - Employee Benefits                 |         |         |         |           |           |
| 3101 - STRS Certificated                 | 46,246  | 62,945  | 81,200  | 114,756   | 150,252   |
| 3301 - Soc. Sec/Medicare Certificated    | 10,535  | 14,339  | 18,497  | 26,142    | 34,228    |
| 3302 - Soc. Sec/Medicare Classified      | 15,246  | 20,752  | 26,770  | 37,833    | 49,536    |
| 3401 - Health Insurance Benefits - Cert  | 77,400  | 105,350 | 135,902 | 192,064   | 251,473   |
| 3402 - Health Insurance Benefits - Class | 27,000  | 36,750  | 47,408  | 66,999    | 87,723    |
| 3501 - State Employment Ins - Cert       | 280     | 381     | 491     | 695       | 909       |
| 3502 - State Employment Ins - Class      | 100     | 136     | 175     | 247       | 324       |
| 3601 - Workmen's Comp Certificated       | 8,397   | 11,429  | 14,743  | 20,836    | 27,281    |
| 3602 - Workmen's Comp Classified         | 2,990   | 4,069   | 5,249   | 7,418     | 9,713     |
| TTL Employee Benefits                    | 188,193 | 256,151 | 330,435 | 466,989   | 611,439   |
| 4000 - Books/Supplies/Materials          |         |         |         |           |           |
| 4100 - Textbooks & Reference Material    | 51,480  | 68,735  | 91,774  | 122,536   | 163,608   |
| 4320 - Other Supplies                    | 15,000  | 20,417  | 27,789  | 37,824    | 51,483    |
| 4330 - Student Incentives / Events       | 9,684   | 13,181  | 17,941  | 24,419    | 33,238    |
| 4400 - Noncapitalized Equipment          | 56,200  | 76,494  | 80,319  | 84,335    | 88,552    |
| 4700 - Food                              | -       | -       | -       | -         | -         |
| TTL Books/Supplies/Materials             | 132,364 | 178,827 | 217,824 | 269,115   | 336,881   |

**Aspen Public School**  
**5-Year Financial Projections & Cash Flow**  
**MULTI-YEAR PROJECTION**

| Description                                | 2016-17          | 2017-18          | 2018-19          | 2019-20          | 2020-21          |
|--|------------------|------------------|------------------|------------------|------------------|
| 5000 - Services & Operations               |                  |                  |                  |                  |                  |
| 5200 - Travel and Conferences              | 9,000            | 12,250           | 16,674           | 22,695           | 30,890           |
| 5300 - Dues and Memberships                | 8,085            | 11,005           | 14,978           | 20,387           | 27,749           |
| 5400 - Liability Insurance                 | 19,000           | 25,861           | 35,200           | 47,911           | 65,212           |
| 5500 - Operation and Housekeeping Services | 15,000           | 20,417           | 27,789           | 37,824           | 51,483           |
| 5510 - Utilities (General)                 | 10,000           | 13,611           | 18,526           | 25,216           | 34,322           |
| 5516 - Utilities (Electric)                | 3,000            | 4,083            | 5,558            | 7,565            | 10,297           |
| 5517 - Utilities (Garbage)                 | 2,000            | 2,722            | 3,705            | 5,043            | 6,864            |
| 5520 - Janitorial/Custodial                | 7,000            | 9,528            | 12,968           | 17,651           | 24,025           |
| 5610 - Facility Rental                     | 108,000          | 113,400          | 141,750          | 148,838          | 186,047          |
| 5620 - Equipment Leases                    | 5,000            | 6,806            | 9,263            | 12,608           | 17,161           |
| 5630 - Maintenance & Repair                | 5,000            | 6,806            | 9,263            | 12,608           | 17,161           |
| 5800 - Professional/Consulting Services    | 21,031           | 28,626           | 38,963           | 53,032           | 72,183           |
| 5810 - Legal                               | 10,609           | 14,440           | 19,654           | 26,752           | 36,412           |
| 5820 - Audit/CPA Costs                     | 5,500            | 7,486            | 10,189           | 13,869           | 18,877           |
| 5825 - DMS Business Services               | 81,000           | 89,100           | 98,010           | 107,811          | 118,592          |
| 5840 - Advertisement                       | 5,000            | 6,806            | 9,263            | 12,608           | 17,161           |
| 5850                                       | 12,798           | 17,420           | 23,710           | 32,272           | 43,926           |
| 5860 - Bank Fees                           | 9,000            | 12,250           | 16,674           | 22,695           | 30,890           |
| 5870 - Livescan (Fingerprinting)           | 338              | 460              | 626              | 852              | 1,160            |
| 5910 - Telephone                           | 5,000            | 6,806            | 9,263            | 12,608           | 17,161           |
| 5920 - Telecom/Internet                    | 6,408            | 8,722            | 11,872           | 16,159           | 21,994           |
| 5930 - Postage                             | 3,000            | 4,083            | 5,558            | 7,565            | 10,297           |
| TTL Services & Operations                  | 350,769          | 422,686          | 539,457          | 664,570          | 859,865          |
| 6000 - Capital Outlay                      |                  |                  |                  |                  |                  |
| 6900 - Depreciation                        | -                | -                | -                | -                | -                |
| TTL Capital Outlay                         | -                | -                | -                | -                | -                |
| 7000 - Other Outgo                         |                  |                  |                  |                  |                  |
| 7438 - Long-Term Interest                  | -                | -                | -                | -                | -                |
| TTL Other Outgo                            | -                | -                | -                | -                | -                |
| <b>TTL EXPENDITURES</b>                    | <b>1,430,410</b> | <b>1,890,862</b> | <b>2,396,245</b> | <b>3,197,421</b> | <b>4,124,141</b> |
| Revenues less Expenditures                 | 70,491           | 174,305          | 118,930          | 258,707          | 327,180          |
| Beginning Fund Balance                     | -                | 70,491           | 244,796          | 363,726          | 622,433          |
| Net Revenues                               | 70,491           | 174,305          | 118,930          | 258,707          | 327,180          |
| <b>ENDING BALANCE</b>                      | <b>70,491</b>    | <b>244,796</b>   | <b>363,726</b>   | <b>622,433</b>   | <b>949,613</b>   |
| <b>ENDING BALANCE AS % OF OUTGO</b>        | <b>4.9%</b>      | <b>12.9%</b>     | <b>15.2%</b>     | <b>19.5%</b>     | <b>23.0%</b>     |

**Aspen Public School**  
**5-Year Financial Projections & Cash Flow**  
**STARTUP EXPENSES AS PORTION OF YEAR 1 TOTAL**

|                           | 2016-17<br>(Startup) | 2016-17<br>(Recurring) | Total 2016-17<br>(Year 1) |
|---------------------------|----------------------|------------------------|---------------------------|
| <b>Expenditures:</b>      |                      |                        |                           |
| Certificated Salaries     | 29,012               | 530,772                | 559,784                   |
| Non-certificated Salaries | 15,501               | 183,799                | 199,300                   |
| Benefits                  | 17,392               | 170,801                | 188,193                   |
| Books/Supplies/Materials  | 48,190               | 84,174                 | 132,364                   |
| Services/Operations       | 59,122               | 291,647                | 350,769                   |
| Capital Outlay            | -                    | -                      | -                         |
| Other Outgo               | -                    | -                      | -                         |
| <b>TTL Expenditures:</b>  | <b>169,217</b>       | <b>1,261,193</b>       | <b>1,430,410</b>          |



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# Aspen Public School

## 5-Year Financial Projections & Cash Flow

### FUNDING ASSUMPTIONS

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#### ENROLLMENT/ADA ASSUMPTIONS:

1. By-grade enrollment projections are shown on the Enrollment Assumptions sheet.
3. ADA is assumed at 96.0% of enrollment throughout based on historical averages for K-8 classroom-based charters of APS' projected size.

#### STATE FUNDING ASSUMPTIONS:

1. LCFF funding aligned with FCMAT BASC Calculator 16.2b calculations.
2. APL 2016-17 base LCFF funding is projected by extrapolating Fresno USD 2014-15 LCFF calculations to 2015-16 and using as APS base year funding calculation.
3. COLAs and gap rates taken from BASC LCFF calculator through 2018-19, SSC thereafter.
4. No additional Common Core or one-time funding assumed.
5. Mandate Block Grant funding is assumed at \$14/ADA for K-8.
6. No Clean Energy Jobs Act planning funds assumed until received.
7. Year 1 Lottery funding paid in Year 2.

#### FEDERAL FUNDING ASSUMPTIONS:

1. Title I Funding assumed - LEA Plan will be filed in 2015-16.
2. IDEA SPED funding included in Year 2 on.
3. No PCSGP grant assumed until funding is renewed.
4. NSLP not currently assumed but may be added depending on student need.

#### LOCAL FUNDING ASSUMPTIONS:

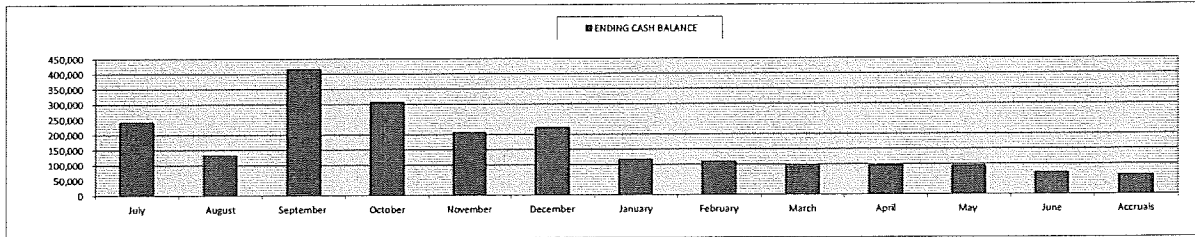
1. \$500 in interest earnings and \$5,000 in local donations assumed.

Aspen Public School  
ENROLLMENT AND A.D.A. ASSUMPTIONS

| ADA Ratio:                  | 2016-17  |        | 2017-18  |        | 2018-19  |        | 2019-20  |        | 2020-21  |        |
|-----------------------------|----------|--------|----------|--------|----------|--------|----------|--------|----------|--------|
|                             | ENROLLED | ADA    | ENROLLED | ADA    | ENROLLED | ADA    | ENROLLED | ADA    | ENROLLED | ADA    |
| <b>96.00%</b>               |          |        |          |        |          |        |          |        |          |        |
| <b>Total K-3 Enrollment</b> | 135      | 129.60 | 175      | 168.00 | 175      | 168.00 | 175      | 168.00 | 175      | 168.00 |
| <b>Total 4-6 Enrollment</b> | 0        | -      | 0        | -      | 40       | 38.40  | 120      | 115.20 | 120      | 115.20 |
| <b>Total 7-8 Enrollment</b> | 0        | -      | 0        | -      | 0        | -      | 0        | -      | 80       | 76.80  |
| <b>TTL Enrollment/ADA</b>   | 135      | 129.60 | 175      | 168.00 | 215      | 206.40 | 295      | 283.20 | 375      | 360.00 |
| TTL Trans-Kinder            | 25       | 24.00  | 25       | 24.00  | 25       | 24.00  | 25       | 24.00  | 25       | 24.00  |
| TTL Kindergarten            | 30       | 28.80  | 30       | 28.80  | 30       | 28.80  | 30       | 28.80  | 30       | 28.80  |
| TTL Grade 1                 | 40       | 38.40  | 40       | 38.40  | 40       | 38.40  | 40       | 38.40  | 40       | 38.40  |
| TTL Grade 2                 | 40       | 38.40  | 40       | 38.40  | 40       | 38.40  | 40       | 38.40  | 40       | 38.40  |
| TTL Grade 3                 |          | -      | 40       | 38.40  | 40       | 38.40  | 40       | 38.40  | 40       | 38.40  |
| TTL Grade 4                 |          | -      |          | -      | 40       | 38.40  | 40       | 38.40  | 40       | 38.40  |
| TTL Grade 5                 |          | -      |          | -      |          | -      | 40       | 38.40  | 40       | 38.40  |
| TTL Grade 6                 |          | -      |          | -      |          | -      | 40       | 38.40  | 40       | 38.40  |
| TTL Grade 7                 |          | -      |          | -      |          | -      |          | -      | 40       | 38.40  |
| TTL Grade 8                 |          | -      |          | -      |          | -      |          | -      | 40       | 38.40  |
| <b>TOTAL:</b>               | 135      | 129.60 | 175      | 168.00 | 215      | 206.40 | 295      | 283.20 | 375      | 360.00 |

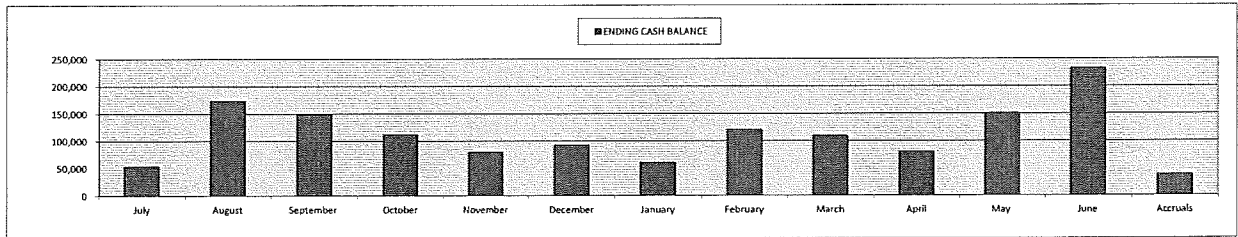
Aspen Public School  
5-Year Financial Projections & Cash Flow  
2016-17 Projected Monthly Cash Flow Statement

| Description                           | 2016-17 Budget   | July           | August           | September      | October          | November        | December       | January          | February       | March           | April          | May            | June            | Accruals       | Total For Year   |
|---------------------------------------|------------------|----------------|------------------|----------------|------------------|-----------------|----------------|------------------|----------------|-----------------|----------------|----------------|-----------------|----------------|------------------|
| BEGINNING CASH                        |                  | 0              | 241,553          | 131,538        | 416,412          | 306,586         | 206,909        | 222,609          | 116,593        | 109,316         | 97,893         | 94,810         | 94,298          | 71,740         | 0                |
| <b>CASH INFLOWS</b>                   |                  |                |                  |                |                  |                 |                |                  |                |                 |                |                |                 |                |                  |
| <b>REVENUES</b>                       |                  |                |                  |                |                  |                 |                |                  |                |                 |                |                |                 |                |                  |
| General Purpose Block Grant           | 1,172,132        | -              | -                | 445,410        | -                | -               | 328,197        | -                | 79,705         | 79,705          | 79,705         | 79,705         | 79,705          | -              | 1,172,132        |
| Education Protection Account          | 25,920           | -              | -                | -              | 6,480            | -               | -              | 6,480            | -              | -               | 6,480          | -              | -               | -              | 19,440           |
| In-Lieu-Of Property Taxes             | 81,756           | -              | 4,905            | 9,811          | 6,540            | 6,540           | 6,540          | 6,540            | 6,540          | 11,446          | 5,723          | 5,723          | 5,723           | 5,723          | 81,756           |
| Federal Revenues                      | 53,074           | -              | -                | -              | -                | -               | -              | -                | -              | -               | 7,582          | 7,582          | -               | 37,910         | 53,074           |
| Lottery Revenues                      | -                | -              | -                | -              | -                | -               | -              | -                | -              | -               | -              | -              | -               | -              | -                |
| Other State Revenues                  | 162,518          | -              | -                | 51,030         | -                | 12,820          | -              | -                | 25,515         | 16,464          | 16,464         | 25,515         | 11,051          | 3,659          | 162,518          |
| Other Local Revenues                  | 5,500            | 458            | 458              | 458            | 458              | 458             | 458            | 458              | 458            | 458             | 458            | 458            | 458             | -              | 5,500            |
| Accounts Receivable (net change)      | -                | -              | -                | -              | -                | -               | -              | -                | -              | -               | -              | -              | -               | -              | -                |
| Loan Proceeds and other Cash Inflows* | -                | 300,000        | -                | 200,000        | -                | -               | -              | -                | -              | -               | -              | -              | -               | -              | 500,000          |
| <b>TTL CASH INFLOWS</b>               | <b>1,500,900</b> | <b>300,458</b> | <b>5,364</b>     | <b>706,709</b> | <b>13,479</b>    | <b>19,819</b>   | <b>335,196</b> | <b>13,479</b>    | <b>112,219</b> | <b>108,073</b>  | <b>116,412</b> | <b>118,983</b> | <b>96,937</b>   | <b>47,292</b>  | <b>1,994,420</b> |
| <b>CASH OUTFLOWS</b>                  |                  |                |                  |                |                  |                 |                |                  |                |                 |                |                |                 |                |                  |
| <b>EXPENDITURES</b>                   |                  |                |                  |                |                  |                 |                |                  |                |                 |                |                |                 |                |                  |
| All Certificated Salaries             | 559,784          | 8,989          | 47,895           | 47,895         | 47,895           | 47,895          | 47,895         | 47,895           | 47,895         | 47,895          | 47,895         | 47,895         | 47,895          | 23,948         | 559,784          |
| All Classified Salaries               | 199,300          | 9,965          | 16,182           | 16,182         | 16,182           | 16,182          | 16,182         | 16,182           | 16,182         | 16,182          | 16,182         | 16,182         | 16,182          | 11,328         | 199,300          |
| All Benefits                          | 188,193          | 4,699          | 15,886           | 15,886         | 15,886           | 15,886          | 15,886         | 15,886           | 15,886         | 15,886          | 15,886         | 15,886         | 15,886          | 8,745          | 188,193          |
| All Materials & Supplies              | 132,364          | 6,618          | 7,354            | 13,236         | 14,707           | 10,897          | 10,897         | 10,897           | 10,897         | 10,897          | 10,897         | 10,897         | 10,897          | 3,269          | 132,364          |
| All Services and Operations           | 350,769          | 28,634         | 28,062           | 28,634         | 28,634           | 28,634          | 28,634         | 28,634           | 28,634         | 28,634          | 28,634         | 28,634         | 28,634          | 7,731          | 350,769          |
| All Capital Outlay                    | -                | -              | -                | -              | -                | -               | -              | -                | -              | -               | -              | -              | -               | -              | -                |
| All Other Expenditures                | -                | -              | -                | -              | -                | -               | -              | -                | -              | -               | -              | -              | -               | -              | -                |
| Net Change in Payables                | -                | -              | -                | -              | -                | -               | -              | -                | -              | -               | -              | -              | -               | -              | -                |
| Fixed Asset Acquisitions              | -                | -              | -                | -              | -                | -               | -              | -                | -              | -               | -              | -              | -               | -              | -                |
| Loan Repayment and Other Outflows     | -                | -              | -                | 300,000        | -                | -               | 200,000        | -                | -              | -               | -              | -              | -               | -              | 500,000          |
| <b>TTL CASH OUTFLOWS</b>              | <b>1,430,410</b> | <b>58,906</b>  | <b>115,379</b>   | <b>421,835</b> | <b>123,305</b>   | <b>119,496</b>  | <b>319,496</b> | <b>119,496</b>   | <b>119,496</b> | <b>119,496</b>  | <b>119,496</b> | <b>119,496</b> | <b>119,496</b>  | <b>55,021</b>  | <b>1,930,410</b> |
| <b>NET INFLOWS/OUTFLOWS</b>           | <b>70,491</b>    | <b>241,553</b> | <b>(110,015)</b> | <b>284,875</b> | <b>(109,826)</b> | <b>(99,677)</b> | <b>15,700</b>  | <b>(106,017)</b> | <b>(7,277)</b> | <b>(11,422)</b> | <b>(3,083)</b> | <b>(512)</b>   | <b>(22,558)</b> | <b>(7,729)</b> |                  |
| <b>ENDING CASH BALANCE</b>            |                  | <b>241,553</b> | <b>131,538</b>   | <b>416,412</b> | <b>306,586</b>   | <b>206,909</b>  | <b>222,609</b> | <b>116,593</b>   | <b>109,316</b> | <b>97,893</b>   | <b>94,810</b>  | <b>94,298</b>  | <b>71,740</b>   | <b>64,011</b>  |                  |



Aspen Public School  
5-Year Financial Projections & Cash Flow  
2017-18 Projected Monthly Cash Flow Statement

| Description                          | 2017-18 Budget   | July            | August         | September       | October         | November        | December       | January         | February       | March           | April           | May            | June           | Accruals         | Total For Year   |
|--------------------------------------|------------------|-----------------|----------------|-----------------|-----------------|-----------------|----------------|-----------------|----------------|-----------------|-----------------|----------------|----------------|------------------|------------------|
| <b>BEGINNING CASH</b>                |                  | 71,740          | 53,926         | 173,252         | 148,857         | 111,755         | 79,801         | 92,337          | 60,382         | 120,086         | 109,139         | 79,966         | 150,794        | 232,428          | 71,740           |
| <b>CASH INFLOWS</b>                  |                  |                 |                |                 |                 |                 |                |                 |                |                 |                 |                |                |                  |                  |
| <b>REVENUES</b>                      |                  |                 |                |                 |                 |                 |                |                 |                |                 |                 |                |                |                  |                  |
| General Purpose Block Grant          | 1,584,724        | 58,607          | 58,607         | 105,492         | 105,492         | 105,492         | 105,492        | 105,492         | 188,010        | 188,010         | 188,010         | 188,010        | 188,010        | -                | 1,584,724        |
| Education Protection Account         | 33,600           | -               | -              | 6,480           | -               | -               | 6,480          | -               | -              | 10,320          | -               | -              | 10,320         | -                | 33,600           |
| In-Lieu-Of Property Taxes            | 105,979          | -               | 6,359          | 12,717          | 8,478           | 8,478           | 8,478          | 8,478           | 8,478          | 14,837          | 7,419           | 7,419          | 7,419          | 7,419            | 105,979          |
| Federal Revenues                     | 85,282           | -               | -              | -               | -               | -               | -              | -               | -              | -               | 12,183          | 12,183         | -              | 60,916           | 85,282           |
| Lottery Revenues                     | 63,350           | -               | -              | -               | -               | -               | 38,010         | -               | -              | 12,670          | -               | -              | 12,670         | -                | 63,350           |
| Other State Revenues                 | 186,732          | 6,491           | 6,491          | 11,685          | 11,685          | 11,685          | 11,685         | 11,685          | 20,824         | 20,824          | 20,824          | 20,824         | 20,824         | 11,204           | 186,732          |
| Other Local Revenues                 | 5,500            | 458             | 458            | 458             | 458             | 458             | 458            | 458             | 458            | 458             | 458             | 458            | 458            | -                | 5,500            |
| Accounts Receivable (net change)     | -                | 47,292          | -              | -               | -               | -               | -              | -               | -              | -               | -               | -              | -              | -                | 47,292           |
| Loan Proceeds and other Cash Inflows | -                | -               | 200,000        | -               | -               | -               | -              | -               | -              | -               | -               | -              | -              | -                | 200,000          |
| <b>TTL CASH INFLOWS</b>              | <b>2,065,167</b> | <b>112,848</b>  | <b>271,915</b> | <b>136,832</b>  | <b>126,113</b>  | <b>126,113</b>  | <b>170,603</b> | <b>126,113</b>  | <b>217,771</b> | <b>247,120</b>  | <b>228,895</b>  | <b>228,895</b> | <b>239,702</b> | <b>79,538</b>    | <b>2,312,459</b> |
| <b>CASH OUTFLOWS</b>                 |                  |                 |                |                 |                 |                 |                |                 |                |                 |                 |                |                |                  |                  |
| <b>EXPENDITURES</b>                  |                  |                 |                |                 |                 |                 |                |                 |                |                 |                 |                |                |                  |                  |
| All Certificated Salaries            | 761,928          | 12,235          | 65,191         | 65,191          | 65,191          | 65,191          | 65,191         | 65,191          | 65,191         | 65,191          | 65,191          | 65,191         | 65,191         | 32,595           | 761,928          |
| All Classified Salaries              | 271,269          | 13,563          | 22,026         | 22,026          | 22,026          | 22,026          | 22,026         | 22,026          | 22,026         | 22,026          | 22,026          | 22,026         | 22,026         | 15,418           | 271,269          |
| All Benefits                         | 256,151          | 6,396           | 21,623         | 21,623          | 21,623          | 21,623          | 21,623         | 21,623          | 21,623         | 21,623          | 21,623          | 21,623         | 21,623         | 11,904           | 256,151          |
| All Materials & Supplies             | 178,827          | 8,941           | 9,935          | 17,883          | 19,870          | 14,723          | 14,723         | 14,723          | 14,723         | 14,723          | 14,723          | 14,723         | 14,723         | 4,417            | 178,827          |
| All Services and Operations          | 422,686          | 34,505          | 33,815         | 34,505          | 34,505          | 34,505          | 34,505         | 34,505          | 34,505         | 34,505          | 34,505          | 34,505         | 34,505         | 9,316            | 422,686          |
| All Capital Outlay                   | -                | -               | -              | -               | -               | -               | -              | -               | -              | -               | -               | -              | -              | -                | -                |
| All Other Expenditures               | -                | -               | -              | -               | -               | -               | -              | -               | -              | -               | -               | -              | -              | -                | -                |
| Net Change in Payables               | -                | 55,021          | -              | -               | -               | -               | -              | -               | -              | -               | -               | -              | -              | -                | 55,021           |
| Fixed Asset Acquisitions             | -                | -               | -              | -               | -               | -               | -              | -               | -              | -               | -               | -              | -              | -                | -                |
| Loan Repayment and Other Outflows    | -                | -               | -              | -               | -               | -               | -              | -               | 100,000        | 100,000         | -               | -              | -              | 200,000          | 400,000          |
| <b>TTL CASH OUTFLOWS</b>             | <b>1,890,862</b> | <b>130,662</b>  | <b>152,589</b> | <b>161,227</b>  | <b>163,214</b>  | <b>158,067</b>  | <b>158,067</b> | <b>158,067</b>  | <b>158,067</b> | <b>258,067</b>  | <b>258,067</b>  | <b>158,067</b> | <b>158,067</b> | <b>273,650</b>   | <b>2,345,883</b> |
| <b>NET INFLOWS/OUTFLOWS</b>          | <b>174,305</b>   | <b>(17,814)</b> | <b>119,326</b> | <b>(24,395)</b> | <b>(37,101)</b> | <b>(31,954)</b> | <b>12,536</b>  | <b>(31,954)</b> | <b>59,704</b>  | <b>(10,947)</b> | <b>(28,173)</b> | <b>70,827</b>  | <b>81,634</b>  | <b>(194,112)</b> |                  |
| <b>ENDING CASH BALANCE</b>           |                  | <b>53,926</b>   | <b>173,252</b> | <b>148,857</b>  | <b>111,755</b>  | <b>79,801</b>   | <b>92,337</b>  | <b>60,382</b>   | <b>120,086</b> | <b>109,139</b>  | <b>79,966</b>   | <b>150,794</b> | <b>232,428</b> | <b>38,316</b>    |                  |



**Carter G. Woodson Public Charter School  
Charter School Financial Reporting  
Budget/Interim  
Fiscal Year 2016/2017**

Charter Name: Carter G. Woodson Public Charter School

Chartering Authority: Fresno Unified School District

| Reporting Period   |                                  |                                      |
|--------------------|----------------------------------|--------------------------------------|
| Preliminary Budget | <input checked="" type="radio"/> | July 1                               |
| First Interim      | <input type="radio"/>            | October 31 (Due December 15)         |
| Second Interim     | <input type="radio"/>            | January 31 (Due March 15)            |
| Third Interim      | <input type="radio"/>            | April 30 - If requested (Due June 1) |

Fiscal Year: 2016/2017

Subsequent Year 1: 2017/2018

Subsequent Year 2: 2018/2019

**CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION:**

I certify that based upon current projections this charter school **will** be able to meet its financial obligations for the remainder of *this fiscal year and the next two subsequent years*.

Linda Washington

Print Name

Charter Director

Title

Signature

Date

5-12-16

**PREPARER'S INFORMATION:**

Demetrios Voulgaris, CPA

Title

Finance Director

Telephone Number

(559) 230-3072

Signature

Date

Dvoulgaris@agapeschools.org

E-Mail Address

Lwashington@agapeschools.org

**AUTHORIZING ENTITY CERTIFICATION:**

Signature

Title

Telephone Number

E-Mail Address

**Submit completed report to:**  
Fresno County Office of Education  
District Financial Services Department  
1111 Van Ness Ave.  
Fresno, CA 93721

2016/2017 Preliminary Budget  
 GENERAL FUND  
 SUMMARY  
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| Description   |                        | Summary - Unrestricted/Restricted |                                     |                     |                           |                             |                    |
|---|------------------------|-----------------------------------|-------------------------------------|---------------------|---------------------------|-----------------------------|--------------------|
|   |                        | Original Budget (A)               | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col. B & D) (E) | % Diff (E / B) (F) |
| <b>A. REVENUES</b>  |                        |                                   |                                     |                     |                           |                             |                    |
| 1) Local Control Funding Formula Sources  | 8010-8099              | 5,026,871.00                      | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 2) Federal Revenues   | 8100-8299              | 202,402.00                        | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 3) Other State Revenues   | 8300-8599              | 387,132.00                        | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 4) Other Local Revenues   | 8600-8799              | 7,500.00                          | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 5) TOTAL REVENUES   |                        | 5,623,905.00                      | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>B. EXPENDITURES</b>  |                        |                                   |                                     |                     |                           |                             |                    |
| 1) Certificated Salaries  | 1000-1999              | 1,860,854.00                      | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 2) Classified Salaries  | 2000-2999              | 707,949.00                        | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 3) Employee Benefits  | 3000-3999              | 641,680.00                        | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 4) Books and Supplies   | 4000-4999              | 303,820.00                        | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 5) Services, Other Operating Expenses   | 5000-5999              | 1,822,373.00                      | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 6) Capital Outlay   | 6000-6599              | 2,771.00                          | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 7) Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299<br>7400-7499 | 52,269.00                         | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 8) Direct Support/Indirect Costs  | 7300-7399              | 0.00                              | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 9) TOTAL EXPENDITURES   |                        | 5,391,716.00                      | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                        | 232,189.00                        | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                        |                                   |                                     |                     |                           |                             |                    |
| 1) Interfund Transfers  |                        |                                   |                                     |                     |                           |                             |                    |
| a) Transfers In   | 8910-8929              | 0.00                              | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| b) Transfers Out  | 7610-7629              | 31,137.00                         | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 2) Other Sources/Uses   |                        |                                   |                                     |                     |                           |                             |                    |
| a) Sources  | 8930-8979              | 0.00                              | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| b) Uses   | 7630-7699              | 0.00                              | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 3) Contributions  | 8980-8999              | 0.00                              | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                        | (31,137.00)                       | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                        | 201,052.00                        | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>F. FUND BALANCE</b>  |                        |                                   |                                     |                     |                           |                             |                    |
| 1) Beginning Fund Balance   |                        |                                   |                                     |                     |                           |                             |                    |
| a) As of July 1 - Unaudited   | 9791                   | 886,062.00                        | 0.00                                |                     | 0.00                      | 0.00                        | 0.00%              |
| b) Audit Adjustments  | 9793                   | 0.00                              | 0.00                                |                     | 0.00                      | 0.00                        | 0.00%              |
| c) As of July 1 - Audited (F1a + F1b)   |                        | 886,062.00                        | 0.00                                |                     | 0.00                      |                             |                    |
| d) Other Restatements   | 9795                   | 0.00                              | 0.00                                |                     | 0.00                      | 0.00                        | 0.00%              |
| e) Net Beginning Balance (F1c + F1d)  |                        | 886,062.00                        | 0.00                                |                     | 0.00                      |                             |                    |
| 2) Ending Balance, June 30 (E + F1e)  |                        | 1,087,114.00                      | 0.00                                |                     | 0.00                      |                             |                    |

2016/2017 Preliminary Budget  
 GENERAL FUND  
 SUMMARY  
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| Description   | Object Codes           | Unrestricted - Resources 0000-1999 |                                     |                     |                           |                             |                    |
|---|------------------------|------------------------------------|-------------------------------------|---------------------|---------------------------|-----------------------------|--------------------|
|   |                        | Original Budget (A)                | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col. B & D) (E) | % Diff (E / B) (F) |
| <b>A. REVENUES</b>  |                        |                                    |                                     |                     |                           |                             |                    |
| 1) Local Control Funding Formula Sources  | 8010-8099              | 5,026,871.00                       |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Federal Revenues   | 8100-8299              |                                    |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Other State Revenues   | 8300-8599              | 83,600.00                          |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) Other Local Revenues   | 8600-8799              | 7,500.00                           |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) TOTAL REVENUES   |                        | 5,117,971.00                       | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>B. EXPENDITURES</b>  |                        |                                    |                                     |                     |                           |                             |                    |
| 1) Certificated Salaries  | 1000-1999              | 1,775,636.00                       |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Classified Salaries  | 2000-2999              | 631,851.00                         |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Employee Benefits  | 3000-3999              | 611,744.00                         |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) Books and Supplies   | 4000-4999              | 267,650.00                         |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) Services, Other Operating Expenses   | 5000-5999              | 1,543,861.00                       |                                     |                     |                           | 0.00                        | 0.00%              |
| 6) Capital Outlay   | 6000-6599              | 2,771.00                           |                                     |                     |                           | 0.00                        | 0.00%              |
| 7) Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299<br>7400-7499 | 52,269.00                          |                                     |                     |                           | 0.00                        | 0.00%              |
| 8) Direct Support/Indirect Costs  | 7300-7399              |                                    |                                     |                     |                           | 0.00                        | 0.00%              |
| 9) TOTAL EXPENDITURES   |                        | 4,885,782.00                       | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                        | 232,189.00                         | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                        |                                    |                                     |                     |                           |                             |                    |
| 1) Interfund Transfers  |                        |                                    |                                     |                     |                           |                             |                    |
| a) Transfers In   | 8910-8929              |                                    |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Transfers Out  | 7610-7629              | 31,137.00                          |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Other Sources/Uses   |                        |                                    |                                     |                     |                           |                             |                    |
| a) Sources  | 8930-8979              |                                    |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Uses   | 7630-7699              |                                    |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Contributions  | 8980-8999              |                                    |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                        | (31,137.00)                        | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                        | 201,052.00                         | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>F. FUND BALANCE</b>  |                        |                                    |                                     |                     |                           |                             |                    |
| 1) Beginning Fund Balance   |                        |                                    |                                     |                     |                           |                             |                    |
| a) As of July 1 - Unaudited   | 9791                   | 886,062.00                         |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Audit Adjustments  | 9793                   |                                    |                                     |                     |                           | 0.00                        | 0.00%              |
| c) As of July 1 - Audited (F1a + F1b)   |                        | 886,062.00                         | 0.00                                |                     | 0.00                      |                             |                    |
| d) Other Restatements   | 9795                   |                                    |                                     |                     |                           | 0.00                        | 0.00%              |
| e) Net Beginning Balance (F1c + F1d)  |                        | 886,062.00                         | 0.00                                |                     | 0.00                      |                             |                    |
| 2) Ending Balance, June 30 (E + F1e)  |                        | 1,087,114.00                       | 0.00                                |                     | 0.00                      |                             |                    |

2016/2017 Preliminary Budget  
 GENERAL FUND  
 SUMMARY  
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| Description   | Object Codes           | Restricted - Resources 2000-9999 |                                     |                     |                           |                             |                    |
|---|------------------------|----------------------------------|-------------------------------------|---------------------|---------------------------|-----------------------------|--------------------|
|   |                        | Original Budget (A)              | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col. B & D) (E) | % Diff (E / B) (F) |
| <b>A. REVENUES</b>  |                        |                                  |                                     |                     |                           |                             |                    |
| 1) Local Control Funding Formula Sources  | 8010-8099              |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Federal Revenues   | 8100-8299              | 202,402.00                       |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Other State Revenues   | 8300-8599              | 303,532.00                       |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) Other Local Revenues   | 8600-8799              |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) TOTAL REVENUES   |                        | 505,934.00                       | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>B. EXPENDITURES</b>  |                        |                                  |                                     |                     |                           |                             |                    |
| 1) Certificated Salaries  | 1000-1999              | 85,218.00                        |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Classified Salaries  | 2000-2999              | 76,098.00                        |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Employee Benefits  | 3000-3999              | 29,936.00                        |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) Books and Supplies   | 4000-4999              | 36,170.00                        |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) Services, Other Operating Expenses   | 5000-5999              | 278,512.00                       |                                     |                     |                           | 0.00                        | 0.00%              |
| 6) Capital Outlay   | 6000-6599              |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 7) Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299<br>7400-7499 |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 8) Direct Support/Indirect Costs  | 7300-7399              |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 9) TOTAL EXPENDITURES   |                        | 505,934.00                       | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                        |                                  |                                     |                     |                           |                             |                    |
|   |                        | 0.00                             | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                        |                                  |                                     |                     |                           |                             |                    |
| 1) Interfund Transfers  |                        |                                  |                                     |                     |                           |                             |                    |
| a) Transfers In   | 8910-8929              |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Transfers Out  | 7610-7629              |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Other Sources/Uses   |                        |                                  |                                     |                     |                           |                             |                    |
| a) Sources  | 8930-8979              |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Uses   | 7630-7699              |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Contributions  | 8980-8999              |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                        | 0.00                             | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                        |                                  |                                     |                     |                           |                             |                    |
|   |                        | 0.00                             | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>F. FUND BALANCE</b>  |                        |                                  |                                     |                     |                           |                             |                    |
| 1) Beginning Fund Balance   |                        |                                  |                                     |                     |                           |                             |                    |
| a) As of July 1 - Unaudited   | 9791                   |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Audit Adjustments  | 9793                   |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| c) As of July 1 - Audited (F1a + F1b)   |                        | 0.00                             | 0.00                                |                     | 0.00                      |                             |                    |
| d) Other Restatements   | 9795                   |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| e) Net Beginning Balance (F1c + F1d)  |                        | 0.00                             | 0.00                                |                     | 0.00                      |                             |                    |
| 2) Ending Balance, June 30 (E + F1e)  |                        | 0.00                             | 0.00                                |                     | 0.00                      |                             |                    |



2016/2017 Preliminary Budget  
 Cafeteria Special Reserve Fund  
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| Description   | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col. B & D) (E) | % Diff (E / B) (F) |
|---|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|-----------------------------|--------------------|
| <b>A. REVENUES</b>  |                        |                     |                                     |                     |                           |                             |                    |
| 1) Local Control Funding Formula Sources  | 8010-8099              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Federal Revenues   | 8100-8299              | 25,350.00           |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Other State Revenues   | 8300-8599              | 1,755.00            |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) Other Local Revenues   | 8600-8799              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) TOTAL REVENUES   |                        | 27,105.00           | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>B. EXPENDITURES</b>  |                        |                     |                                     |                     |                           |                             |                    |
| 1) Certificated Salaries  | 1000-1999              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Classified Salaries  | 2000-2999              | 14,321.00           |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Employee Benefits  | 3000-3999              | 2,321.00            |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) Books and Supplies   | 4000-4999              | 41,600.00           |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) Services, Other Operating Expenses   | 5000-5999              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 6) Capital Outlay   | 6000-6599              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 7) Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299<br>7400-7499 |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 8) Direct Support/Indirect Costs  | 7300-7399              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 9) TOTAL EXPENDITURES   |                        | 58,242.00           | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                        | (31,137.00)         | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                        |                     |                                     |                     |                           |                             |                    |
| 1) Interfund Transfers  |                        |                     |                                     |                     |                           |                             |                    |
| a) Transfers In   | 8910-8929              | 31,137.00           |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Transfers Out  | 7610-7629              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Other Sources/Uses   |                        |                     |                                     |                     |                           |                             |                    |
| a) Sources  | 8930-8979              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Uses   | 7630-7699              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Contributions  | 8980-8999              |                     |                                     |                     |                           |                             |                    |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                        | 31,137.00           | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                        | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>F. FUND BALANCE</b>  |                        |                     |                                     |                     |                           |                             |                    |
| 1) Beginning Fund Balance   |                        |                     |                                     |                     |                           |                             |                    |
| a) As of July 1 - Unaudited   | 9791                   |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Audit Adjustments  | 9793                   |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| c) As of July 1 - Audited (F1a + F1b)   |                        | 0.00                | 0.00                                |                     | 0.00                      |                             |                    |
| d) Other Restatements   | 9795                   |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| e) Net Beginning Balance (F1c + F1d)  |                        | 0.00                | 0.00                                |                     | 0.00                      |                             |                    |
| 2) Ending Balance, June 30 (E + F1e)  |                        | 0.00                | 0.00                                |                     | 0.00                      |                             |                    |

Preliminary Budget  
 Special Reserve Fund for Other Than Capital Outlay Projects  
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| Description   | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col. B & D) (E) | % Diff (E / B) (F) |
|---|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|-----------------------------|--------------------|
| <b>A. REVENUES</b>  |                        |                     |                                     |                     |                           |                             |                    |
| 1) Local Control Funding Formula Sources  | 8010-8099              |                     |                                     |                     |                           |                             |                    |
| 2) Federal Revenues   | 8100-8299              |                     |                                     |                     |                           |                             |                    |
| 3) Other State Revenues   | 8300-8599              |                     |                                     |                     |                           |                             |                    |
| 4) Other Local Revenues   | 8600-8799              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) TOTAL REVENUES   |                        | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>B. EXPENDITURES</b>  |                        |                     |                                     |                     |                           |                             |                    |
| 1) Certificated Salaries  | 1000-1999              |                     |                                     |                     |                           |                             |                    |
| 2) Classified Salaries  | 2000-2999              |                     |                                     |                     |                           |                             |                    |
| 3) Employee Benefits  | 3000-3999              |                     |                                     |                     |                           |                             |                    |
| 4) Books and Supplies   | 4000-4999              |                     |                                     |                     |                           |                             |                    |
| 5) Services, Other Operating Expenses   | 5000-5999              |                     |                                     |                     |                           |                             |                    |
| 6) Capital Outlay   | 6000-6599              |                     |                                     |                     |                           |                             |                    |
| 7) Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299<br>7400-7499 |                     |                                     |                     |                           |                             |                    |
| 8) Direct Support/Indirect Costs  | 7300-7399              |                     |                                     |                     |                           |                             |                    |
| 9) TOTAL EXPENDITURES   |                        | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                        | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                        |                     |                                     |                     |                           |                             |                    |
| 1) Interfund Transfers  |                        |                     |                                     |                     |                           |                             |                    |
| a) Transfers In   | 8910-8929              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Transfers Out  | 7610-7629              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Other Sources/Uses   |                        |                     |                                     |                     |                           |                             |                    |
| a) Sources  | 8930-8979              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Uses   | 7630-7699              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Contributions  | 8980-8999              |                     |                                     |                     |                           |                             |                    |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                        | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                        | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>F. FUND BALANCE</b>  |                        |                     |                                     |                     |                           |                             |                    |
| 1) Beginning Fund Balance   |                        |                     |                                     |                     |                           |                             |                    |
| a) As of July 1 - Unaudited   | 9791                   |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Audit Adjustments  | 9793                   |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| c) As of July 1 - Audited (F1a + F1b)   |                        | 0.00                | 0.00                                |                     | 0.00                      |                             |                    |
| d) Other Restatements   | 9795                   |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| e) Net Beginning Balance (F1c + F1d)  |                        | 0.00                | 0.00                                |                     | 0.00                      |                             |                    |
| 2) Ending Balance, June 30 (E + F1e)  |                        | 0.00                | 0.00                                |                     | 0.00                      |                             |                    |

Preliminary Budget  
 Foundation Special Reserve Fund  
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| Description   | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col. B & D) (E) | % Diff (E / B) (F) |
|---|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|-----------------------------|--------------------|
| <b>A. REVENUES</b>  |                        |                     |                                     |                     |                           |                             |                    |
| 1) Local Control Funding Formula Sources  | 8010-8099              |                     |                                     |                     |                           |                             |                    |
| 2) Federal Revenues   | 8100-8299              |                     |                                     |                     |                           |                             |                    |
| 3) Other State Revenues   | 8300-8599              |                     |                                     |                     |                           |                             |                    |
| 4) Other Local Revenues   | 8600-8799              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) TOTAL REVENUES   |                        | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>B. EXPENDITURES</b>  |                        |                     |                                     |                     |                           |                             |                    |
| 1) Certificated Salaries  | 1000-1999              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Classified Salaries  | 2000-2999              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Employee Benefits  | 3000-3999              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) Books and Supplies   | 4000-4999              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) Services, Other Operating Expenses   | 5000-5999              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 6) Capital Outlay   | 6000-6599              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 7) Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299<br>7400-7499 |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 8) Direct Support/Indirect Costs  | 7300-7399              |                     |                                     |                     |                           |                             |                    |
| 9) TOTAL EXPENDITURES   |                        | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                        | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                        |                     |                                     |                     |                           |                             |                    |
| 1) Interfund Transfers  |                        |                     |                                     |                     |                           |                             |                    |
| a) Transfers In   | 8910-8929              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Transfers Out  | 7610-7629              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Other Sources/Uses   |                        |                     |                                     |                     |                           |                             |                    |
| a) Sources  | 8930-8979              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Uses   | 7630-7699              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Contributions  | 8980-8999              |                     |                                     |                     |                           |                             |                    |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                        | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                        | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>F. FUND BALANCE</b>  |                        |                     |                                     |                     |                           |                             |                    |
| 1) Beginning Fund Balance   |                        |                     |                                     |                     |                           |                             |                    |
| a) As of July 1 - Unaudited   | 9791                   |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Audit Adjustments  | 9793                   |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| c) As of July 1 - Audited (F1a + F1b)   |                        | 0.00                | 0.00                                |                     | 0.00                      |                             |                    |
| d) Other Restatements   | 9795                   |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| e) Net Beginning Balance (F1c + F1d)  |                        | 0.00                | 0.00                                |                     | 0.00                      |                             |                    |
| 2) Ending Balance, June 30 (E + F1e)  |                        | 0.00                | 0.00                                |                     | 0.00                      |                             |                    |

Preliminary Budget  
 Capital Facilities Fund  
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| Description   | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col. B & D) (E) | % Diff (E / B) (F) |
|---|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|-----------------------------|--------------------|
| <b>A. REVENUES</b>  |                        |                     |                                     |                     |                           |                             |                    |
| 1) Local Control Funding Formula Sources  | 8010-8099              |                     |                                     |                     |                           |                             |                    |
| 2) Federal Revenues   | 8100-8299              |                     |                                     |                     |                           |                             |                    |
| 3) Other State Revenues   | 8300-8599              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) Other Local Revenues   | 8600-8799              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) TOTAL REVENUES   |                        | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>B. EXPENDITURES</b>  |                        |                     |                                     |                     |                           |                             |                    |
| 1) Certificated Salaries  | 1000-1999              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Classified Salaries  | 2000-2999              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Employee Benefits  | 3000-3999              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) Books and Supplies   | 4000-4999              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) Services, Other Operating Expenses   | 5000-5999              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 6) Capital Outlay   | 6000-6599              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 7) Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299<br>7400-7499 |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 8) Direct Support/Indirect Costs  | 7300-7399              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 9) TOTAL EXPENDITURES   |                        | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                        | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                        |                     |                                     |                     |                           |                             |                    |
| 1) Interfund Transfers  |                        |                     |                                     |                     |                           |                             |                    |
| a) Transfers In   | 8910-8929              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Transfers Out  | 7610-7629              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Other Sources/Uses   |                        |                     |                                     |                     |                           |                             |                    |
| a) Sources  | 8930-8979              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Uses   | 7630-7699              |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Contributions  | 8980-8999              |                     |                                     |                     |                           |                             |                    |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                        | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                        | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>F. FUND BALANCE</b>  |                        |                     |                                     |                     |                           |                             |                    |
| 1) Beginning Fund Balance   |                        |                     |                                     |                     |                           |                             |                    |
| a) As of July 1 - Unaudited   | 9791                   |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Audit Adjustments  | 9793                   |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| c) As of July 1 - Audited (F1a + F1b)   |                        | 0.00                | 0.00                                |                     | 0.00                      |                             |                    |
| d) Other Restatements   | 9795                   |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| e) Net Beginning Balance (F1c + F1d)  |                        | 0.00                | 0.00                                |                     | 0.00                      |                             |                    |
| 2) Ending Balance, June 30 (E + F1e)  |                        | 0.00                | 0.00                                |                     | 0.00                      |                             |                    |

| Description   | ESTIMATED<br>P-2 REPORT ADA<br>(If declining<br>enrollment) | ESTIMATED<br>LCFF ADA<br>Original Budget<br>(A) | ESTIMATED<br>LCFF ADA<br>Board Approved<br>Operating Budget<br>(B) | ESTIMATED<br>LCFF ADA<br>Projected<br>Year Totals<br>(C) | DIFFERENCE<br>(Col. C - B)<br>(D) | PERCENTAGE<br>DIFFERENCE<br>(Col. D / B)<br>(E) |
|---|---|---|--|--|-----------------------------------|---|
| <b>ELEMENTARY</b>   |   |   |  |  |                                   |   |
| 1. General Education  |   |   |  |  | 0.00                              | 0%  |
| 2. Special Education  |   |   |  |  | 0.00                              | 0%  |
| 3. Independent Study  |   | 19.00   |  |  | 0.00                              | 0%  |
| <b>HIGH SCHOOL</b>  |   |   |  |  |                                   |   |
| 4. General Education  |   | 175.00  |  |  | 0.00                              | 0%  |
| 5. Special Education  |   |   |  |  | 0.00                              | 0%  |
| 6. Independent Study  |   | 258.00  |  |  | 0.00                              | 0%  |
| <b>COUNTY SUPPLEMENT</b>  |   |   |  |  |                                   |   |
| 7. County Community Schools   |   |   |  |  | 0.00                              | 0%  |
| 8. Special Education  |   |   |  |  | 0.00                              | 0%  |
| 9. TOTAL, ELEMENTARY, HIGH SCHOOL &<br>COUNTY SUPPLEMENT                              | 0.00  | 452.00  | 0.00   | 0.00   | 0.00                              | 0%  |
| 10. ADA for Necessary Small Schools also<br>included in lines 1-6.                    |   |   |  |  | 0.00                              | 0%  |
| 11. Regional Occupational Centers/Programs<br>(ROC/P)                                 |   |   |  |  | 0.00                              | 0%  |
| <b>CLASSES FOR ADULTS</b>   |   |   |  |  |                                   |   |
| 12. Concurrently Enrolled Secondary Students  |   |   |  |  | 0.00                              | 0%  |
| 13. Adults Enrolled, State Apportioned  |   |   |  |  | 0.00                              | 0%  |
| 14. Independent Study - (21 or older and 19 or<br>over and not continuously enrolled) |   |   |  |  | 0.00                              | 0%  |
| 15. TOTAL, CLASSES FOR ADULTS   | 0.00  | 0.00  | 0.00   | 0.00   | 0.00                              | 0%  |
| 16. Adults in Correctional Facilities   |   |   |  |  | 0.00                              | 0%  |
| 17. ADA TOTALS (Sum of lines 9, 11)   | 0.00  | 452.00  | 0.00   | 0.00   | 0.00                              | 0%  |
| <b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>   |   |   |  |  |                                   |   |
| 18. Elementary  |   | 1,000.00  |  |  | 0.00                              | 0%  |
| 19. High School   |   | 3,000.00  |  |  | 0.00                              | 0%  |
| 20. TOTAL, SUPPLEMENTAL HOURS   | 0.00  | 4,000.00  | 0.00   | 0.00   | 0.00                              | 0%  |
| <b>COMMUNITY DAY SCHOOLS - Additional Funds</b>                                       |   |   |  |  |                                   |   |
| <b>21. ELEMENTARY</b>   |   |   |  |  |                                   |   |
| a. 5th and 6th Hours (ADA)  |   |   |  |  | 0.00                              | 0%  |
| b. 7th and 8th Pupil Hours (report in hours)  |   |   |  |  | 0.00                              | 0%  |
| <b>22. HIGH SCHOOL</b>  |   |   |  |  |                                   |   |
| a. 5th and 6th Hours (ADA)  |   |   |  |  | 0.00                              | 0%  |
| b. 7th and 8th Pupil Hours (report in hours)  |   |   |  |  | 0.00                              | 0%  |

| ACTUALS THRU MONTH OF (Enter Month Name):   |           | July         | August       | September    | October    | November    | December    |
|---|-----------|--------------|--------------|--------------|------------|-------------|-------------|
| <b>A. BEGINNING CASH</b>                    | 9110      | 598,069.00   | 470,050.11   | 282,003.47   | 108,831.38 | 330,029.77  | 246,787.36  |
| <b>B. RECEIPTS</b>                          |           |              |              |              |            |             |             |
| Local Control Funding Formula               |           |              |              |              |            |             |             |
| Property Tax                                | 8020-8079 |              |              |              |            |             |             |
| State Aid - LCFF & EPA                      | 8010-8019 |              | 200,012.00   | 200,012.00   | 533,527.00 | 360,021.00  | 360,021.00  |
| Other                                       | 8080-8099 |              | 19,956.40    | 39,912.80    | 26,608.53  | 26,608.53   | 26,608.53   |
| Federal Revenues                            | 8100-8299 |              |              |              | 67,467.00  |             |             |
| Other State Revenues                        | 8300-8599 |              |              | 15,000.00    | 25,180.00  | 82,500.00   | 35,453.00   |
| Other Local Revenues                        | 8600-8799 |              |              | 750.00       | 750.00     | 750.00      | 750.00      |
| Interfund Transfers In                      | 8910-8929 |              |              |              |            |             |             |
| All Other Financing Sources                 | 8931-8979 |              |              |              |            |             |             |
| Other Receipts/Non-Revenue                  |           |              |              |              |            |             |             |
| <b>TOTAL RECEIPTS</b>                       |           | 0.00         | 219,968.40   | 255,674.80   | 653,532.53 | 469,879.53  | 422,832.53  |
| <b>C. DISBURSEMENTS</b>                     |           |              |              |              |            |             |             |
| Certificated Salaries                       | 1000-1999 | 140,527.23   | 140,527.23   | 140,527.23   | 140,527.23 | 210,790.85  | 140,527.23  |
| Classified Salaries                         | 2000-2999 | 53,149.92    | 53,149.92    | 53,149.92    | 53,149.92  | 79,724.88   | 53,149.92   |
| Employee Benefits                           | 3000-3999 | 47,898.46    | 47,898.46    | 47,898.46    | 47,898.46  | 71,847.69   | 47,898.46   |
| Supplies and Services                       | 4000-5999 | 116,586.28   | 163,192.28   | 186,506.00   | 186,506.00 | 186,506.00  | 186,506.00  |
| Capital Outlays                             | 6000-6599 | 231.00       | 231.00       | 231.00       | 231.00     | 231.00      | 231.00      |
| Other Outgo                                 | 7000-7499 |              | 3,016.14     | 6,032.28     | 4,021.52   | 4,021.52    | 4,021.52    |
| Interfund Transfers Out                     | 7600-7629 |              |              | 7,785.00     |            |             | 7,784.00    |
| All Other Financing Uses                    | 7630-7699 |              |              |              |            |             |             |
| Other Disbursements/non Expenditures        |           |              |              |              |            |             |             |
| <b>TOTAL DISBURSEMENTS</b>                  |           | 358,372.89   | 408,015.03   | 442,129.90   | 432,334.14 | 553,121.94  | 440,118.14  |
| <b>D. PRIOR YEAR TRANSACTIONS</b>           |           |              |              |              |            |             |             |
| Accounts Receivable                         |           | 330,116.00   |              | 13,283.00    |            |             |             |
| Accounts Payable                            |           | 99,762.00    |              |              |            |             |             |
| <b>TOTAL PRIOR YEAR TRANSACTIONS</b>        |           | 230,354.00   | 0.00         | 13,283.00    | 0.00       | 0.00        | 0.00        |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b> |           | (128,018.89) | (188,046.63) | (173,172.10) | 221,198.39 | (83,242.41) | (17,285.61) |
| <b>F. ENDING CASH (A + E)</b>               |           | 470,050.11   | 282,003.47   | 108,831.38   | 330,029.77 | 246,787.36  | 229,501.75  |
| <b>G. ENDING CASH, PLUS ACCRUALS</b>        |           |              |              |              |            |             |             |

| ACTUALS THRU MONTH OF (Enter Month Name): | Object    | 2016/2017 Preliminary Budget Cashflow Worksheet |             |            |            |             | Total      |            |              |
|---|-----------|---|-------------|------------|------------|-------------|------------|------------|--------------|
|   |           | January   | February    | March      | April      | May         |            | June       | Accruals     |
| A. BEGINNING CASH                         | 9110      | 229,501.75                                      | 444,570.15  | 414,615.54 | 417,421.20 | 627,588.22  | 563,804.16 |            |              |
| B. RECEIPTS                               |           |   |             |            |            |             |            |            |              |
| Local Control Funding Formula             |           |   |             |            |            |             |            |            |              |
| Property Tax                              | 8020-8079 |   |             |            |            |             |            |            | 0.00         |
| State Aid - LCFF & EPA                    | 8010-8019 | 533,527.00                                      | 360,021.00  | 360,021.00 | 533,527.00 | 360,021.00  | 360,021.00 | 533,533.00 | 4,694,264.00 |
| Other                                     | 8080-8099 | 26,608.53                                       | 26,608.53   | 46,564.93  | 23,282.47  | 23,282.47   | 23,282.47  | 23,282.81  | 332,607.00   |
| Federal Revenues                          | 8100-8299 | 67,467.00                                       |             |            |            | 67,468.00   |            |            | 202,402.00   |
| Other State Revenues                      | 8300-8599 | 20,050.00                                       | 15,000.00   | 30,820.00  | 92,223.00  | 15,000.00   | 30,820.00  | 25,086.00  | 387,132.00   |
| Other Local Revenues                      | 8600-8799 | 750.00  | 750.00      | 750.00     | 750.00     | 750.00      | 750.00     |            | 7,500.00     |
| Interfund Transfers In                    | 8910-8929 |   |             |            |            |             |            |            | 0.00         |
| All Other Financing Sources               | 8931-8979 |   |             |            |            |             |            |            | 0.00         |
| Other Receipts/Non-Revenue                |           |   |             |            |            |             |            |            | 0.00         |
| TOTAL RECEIPTS                            |           | 648,402.53                                      | 402,379.53  | 438,155.93 | 649,782.47 | 466,521.47  | 414,873.47 | 581,901.81 | 5,623,905.00 |
| C. DISBURSEMENTS                          |           |   |             |            |            |             |            |            |              |
| Certificated Salaries                     | 1000-1999 | 140,527.23                                      | 140,527.23  | 140,527.23 | 140,527.23 | 210,790.85  | 140,527.23 | 34,000.00  | 1,860,854.00 |
| Classified Salaries                       | 2000-2999 | 53,149.92                                       | 53,149.92   | 53,149.92  | 53,149.92  | 79,724.88   | 53,149.92  | 17,000.00  | 707,949.00   |
| Employee Benefits                         | 3000-3999 | 47,898.46                                       | 47,898.46   | 47,898.46  | 47,898.46  | 71,847.69   | 47,898.46  | 19,000.00  | 641,680.00   |
| Supplies and Services                     | 4000-5999 | 186,506.00                                      | 186,506.00  | 186,506.00 | 186,506.00 | 163,192.28  | 163,194.17 | 28,000.00  | 2,126,193.00 |
| Capital Outlays                           | 6000-6599 | 231.00  | 231.00      | 231.00     | 231.00     | 231.00      | 230.00     |            | 2,771.00     |
| Other Outgo                               | 7000-7499 | 5,021.52  | 4,021.52    | 7,037.66   | 3,518.83   | 4,518.83    | 3,518.83   | 3,518.83   | 52,269.00    |
| Interfund Transfers Out                   | 7600-7629 |   |             |            | 7,784.00   |             |            | 7,784.00   | 31,137.00    |
| All Other Financing Uses                  | 7630-7699 |   |             |            |            |             |            |            | 0.00         |
| Other Disbursements/non Expenditures      |           |   |             |            |            |             |            |            | 0.00         |
| TOTAL DISBURSEMENTS                       |           | 433,334.14                                      | 432,334.14  | 435,350.28 | 439,615.45 | 530,305.53  | 408,518.61 | 109,302.83 | 5,422,853.00 |
| D. PRIOR YEAR TRANSACTIONS                |           |   |             |            |            |             |            |            |              |
| Accounts Receivable                       |           |   |             |            |            |             |            |            | 343,399.00   |
| Accounts Payable                          |           |   |             |            |            |             |            |            | 99,762.00    |
| TOTAL PRIOR YEAR TRANSACTIONS             |           | 0.00  | 0.00        | 0.00       | 0.00       | 0.00        | 0.00       | 0.00       | 243,637.00   |
| E. NET INCREASE/DECREASE (B - C + D)      |           | 215,068.39                                      | (29,854.61) | 2,805.65   | 210,167.02 | (63,784.06) | 6,354.86   | 472,598.98 | 444,689.00   |
| F. ENDING CASH (A + E)                    |           | 444,570.15                                      | 414,615.54  | 417,421.20 | 627,588.22 | 563,804.16  | 570,159.02 |            | 1,042,758.00 |
| G. ENDING CASH, PLUS ACCRUALS             |           |   |             |            |            |             |            |            |              |

1. Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

|  |              |     |
|--|--------------|-----|
| a. Enter Board Approved Operating Budget - LCFF K-12 ADA (Form ADA, column B, sum of lines 1-6)  | <u>0.00</u>  | ADA |
| b. Enter Projected Year Totals - LCFF K-12 ADA (Form ADA, column C, sum of lines 1-6)  | <u>0.00</u>  | ADA |
| c. Difference between budgeted and projected (Step 1b minus 1a)  | <u>0.00</u>  | ADA |
| d. Percentage of change from Board Approved Operating Budget   | <u>0.00%</u> |     |
| e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget. |              |     |

2. Status of Employee Salary and Benefits Negotiations

|   | <u>Certificated</u>         | <u>Classified</u>           |
|---|-----------------------------|-----------------------------|
| a. Enter the number of FTEs projected in this interim report.               | <u>31.23</u>                | <u>18.16</u>                |
| b. Enter the number of FTEs from the original adopted report.               | <u>N/A</u>                  | <u>N/A</u>                  |
| c. Are salary and benefit negotiations settled for the current fiscal year? | <u>                    </u> | <u>                    </u> |

\*\*\* PLEASE NOTE \*\*\* If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

|  |                             |                             |
|--|-----------------------------|-----------------------------|
| 1. Total cost of the salary settlement.                | <u>                    </u> | <u>                    </u> |
| 2. Amount of salary settlement included in the budget. | <u>54,200</u>               | <u>20,620</u>               |
| 3. Period of agreement.                                | <u>7/1/2016</u>             | <u>6/30/2017</u>            |
| 4. Is salary increase on-going or a one-time bonus?    | <u>                    </u> | <u>                    </u> |

e. If negotiations have not been settled:

|   |                             |                             |
|---|-----------------------------|-----------------------------|
| 1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)                 | <u>N/A</u>                  | <u>N/A</u>                  |
| 2. If yes, how much for each of the following:  |                             |                             |
| a. Salaries   | <u>                    </u> | <u>                    </u> |
| b. Health and Welfare Benefits  | <u>                    </u> | <u>                    </u> |
| 3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars. | <u>                    </u> | <u>                    </u> |



3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) NO

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

| Type of Commitment              | # of Years |  |  | 2017/2018 Payment (P & I) | 2018/2019 Payment (P & I) | Fund/Object Code/Resource |
|---------------------------------|------------|--|--|---------------------------|---------------------------|---------------------------|
| State School Building Loans     |            |  |  |                           |                           |                           |
| Other Postemployment Benefits   |            |  |  |                           |                           |                           |
| Compensated Absences            |            |  |  |                           |                           |                           |
| Certificates of Participation   |            |  |  |                           |                           |                           |
| Other Outstanding Loan Balances |            |  |  |                           |                           |                           |
| Capital Leases                  |            |  |  |                           |                           |                           |
| Other Commitments:              |            |  |  |                           |                           |                           |
|                                 |            |  |  |                           |                           |                           |
|                                 |            |  |  |                           |                           |                           |
|                                 |            |  |  |                           |                           |                           |
|                                 |            |  |  |                           |                           |                           |

Comments:

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4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No) No

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

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5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

|   |       |
|---|-------|
| Board Approved Operating Budget - Contributions (Form GF Unrestricted, Column B, Line D3) | 0.00  |
| Projected Year Totals - Contributions (Form GF Unrestricted, Column D, Line D3)           | 0.00  |
| Percentage of change from Board Approved Operating Budget                                 | 0.00% |

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

N/A

7. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

N/A

8. Retiree Health and Welfare Benefits Liability

a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? \_\_\_\_\_

b. If accounted for on a pay-as-you-go basis, please disclose the following: \_\_\_\_\_

| Fiscal Year                        | 2016/2017 | 2017/2018 | 2018/2019 |
|------------------------------------|-----------|-----------|-----------|
| No. of Retirees Receiving Benefits | _____     | _____     | _____     |
| Total Annual Cost                  | _____     | _____     | _____     |
| Annual Charter School Contribution | _____     | _____     | _____     |
| Annual Retiree Contribution        | _____     | _____     | _____     |

c. If your plan provides Health and Welfare benefits for retirees over the age of 65:

1. What is the unfunded liability for providing this benefit? \_\_\_\_\_

2. Enter the date of the actuarial report used as a basis for determining the unfunded liability. \_\_\_\_\_

2015/2016  
2016/2017  
2017/2018  
2018/2019  
2019/2020  
2021/2022  
2022/2023  
2023/2024  
2024/2025  
2025/2026  
2026/2027  
2027/2028  
2028/2029  
2029/2030

Carter G. Woodson  
Multi-Year Projections  
For the Period of July 1, 2016 to June 30, 2019

| Carter G. Woodson Public Charter School<br>Fresno Unified School District |                 | 2016-2017<br>PROJECTED BUDGET |                |                  | 2017-2018<br>PROJECTED BUDGET |                |                  | 2018-2019<br>PROJECTED BUDGET |                |                  |
|---|-----------------|-------------------------------|----------------|------------------|-------------------------------|----------------|------------------|-------------------------------|----------------|------------------|
| Description   | Object Code     | Unrestricted                  | Restricted     | Total            | Unrestricted                  | Restricted     | Total            | Unrestricted                  | Restricted     | Total            |
| <b>REVENUES</b>   |                 |                               |                |                  |                               |                |                  |                               |                |                  |
| <b>1. Local Control Funding Formula</b>                                   |                 |                               |                |                  |                               |                |                  |                               |                |                  |
| Charter Schools LCFF Entitlement - State Aid                              | 8011            | 4,000,238                     |                | 4,000,238        | 4,364,065                     |                | 4,364,065        | 4,871,841                     |                | 4,871,841        |
| Education Protection Account State - Current Year                         | 8012            | 694,026                       |                | 694,026          | 666,756                       |                | 666,756          | 318,883                       |                | 318,883          |
| State Aid - Prior Years   | 8019            | 0                             |                | 0                | 0                             |                | 0                | 0                             |                | 0                |
| Tax Relief Subventions  | 8020-8039       | 0                             |                | 0                | 0                             |                | 0                | 0                             |                | 0                |
| County and District Taxes   | 8040-8079       | 0                             |                | 0                | 0                             |                | 0                | 0                             |                | 0                |
| Miscellaneous Funds   | 8080-8089       | 0                             |                | 0                | 0                             |                | 0                | 0                             |                | 0                |
| LCFF Transfers:   |                 | 0                             |                | 0                | 0                             |                | 0                | 0                             |                | 0                |
| Transfers from Sponsoring LEA (In Lieu of Property Taxes)                 | 8096            | 332,607                       |                | 332,607          | 347,326                       |                | 347,326          | 347,326                       |                | 347,326          |
| Other Transfers   | 8091, 8097      | 0                             | 0              | 0                | 0                             | 0              | 0                | 0                             | 0              | 0                |
| Total, Local Control Funding Formula                                      |                 | 5,026,871                     | 0              | 5,026,871        | 5,378,147                     | 0              | 5,378,147        | 5,538,050                     | 0              | 5,538,050        |
| <b>2. Federal Revenues (see NOTE on last page)</b>                        |                 |                               |                |                  |                               |                |                  |                               |                |                  |
| No Child Left Behind  | 8290            |                               | 202,402        | 202,402          |                               | 216,400        | 209,872          |                               | 209,872        | 209,872          |
| Special Education - Federal   | 8181, 8182      |                               | 0              | 0                |                               | 0              | 0                |                               | 0              | 0                |
| Child Nutrition - Federal   | 8220            |                               | 0              | 0                |                               | 0              | 0                |                               | 0              | 0                |
| Other Federal Revenues  | 8110, 8260-8299 |                               | 0              | 0                |                               | 0              | 0                |                               | 0              | 0                |
| Total, Federal Revenues   |                 | 0                             | 202,402        | 202,402          | 0                             | 216,400        | 216,400          | 0                             | 209,872        | 209,872          |
| <b>3. Other State Revenues</b>  |                 |                               |                |                  |                               |                |                  |                               |                |                  |
| Special Education - State   | StateRevSE      |                               | 0              | 0                |                               | 0              | 0                |                               | 0              | 0                |
| All Other State Revenues  | StateRevAO      | 83,600                        | 303,532        | 387,132          | 91,400                        | 135,545        | 357,432          | 88,080                        | 269,352        | 357,432          |
| Total, Other State Revenues   |                 | 83,600                        | 303,532        | 387,132          | 91,400                        | 135,545        | 226,945          | 88,080                        | 269,352        | 357,432          |
| <b>4. Other Local Revenues</b>  |                 |                               |                |                  |                               |                |                  |                               |                |                  |
| All Other Local Revenues  | LocalRevAO      | 7,500                         | 0              | 7,500            | 7,500                         | 0              | 7,500            | 7,500                         | 0              | 7,500            |
| Total, Local Revenues   |                 | 7,500                         | 0              | 7,500            | 7,500                         | 0              | 7,500            | 7,500                         | 0              | 7,500            |
| <b>5. TOTAL REVENUES</b>  |                 | <b>5,117,971</b>              | <b>505,934</b> | <b>5,623,905</b> | <b>5,477,047</b>              | <b>351,945</b> | <b>5,828,992</b> | <b>5,633,630</b>              | <b>479,224</b> | <b>6,112,854</b> |
| <b>EXPENDITURES</b>   |                 |                               |                |                  |                               |                |                  |                               |                |                  |
| <b>1. Certificated Salaries</b>   |                 |                               |                |                  |                               |                |                  |                               |                |                  |
| Certificated Teachers' Salaries   | 1100            | 1,221,048                     | 15,051         | 1,236,099        | 1,358,935                     | 6,354          | 1,365,289        | 1,314,287                     | 5,500          | 1,319,787        |
| Certificated Pupil Support Salaries                                       | 1200            | 123,313                       | 70,167         | 193,480          | 128,676                       | 93,024         | 221,700          | 55,714                        | 88,077         | 143,791          |
| Certificated Supervisors' and Administrators' Salaries                    | 1300            | 431,275                       | 0              | 431,275          | 450,139                       | 0              | 450,139          | 349,918                       | 0              | 349,918          |
| Other Certificated Salaries   | 1900            | 0                             | 0              | 0                | 0                             | 0              | 0                | 0                             | 0              | 0                |
| Total, Certificated Salaries  |                 | 1,775,636                     | 85,218         | 1,860,854        | 1,937,750                     | 99,378         | 2,037,128        | 1,719,919                     | 93,577         | 1,813,496        |
| <b>2. Noncertificated Salaries</b>  |                 |                               |                |                  |                               |                |                  |                               |                |                  |
| Noncertificated Instructional Salaries                                    | 2100            | 13,650                        | 0              | 13,650           | 14,333                        | 0              | 14,333           | 13,000                        | 19,449         | 32,449           |
| Noncertificated Support Salaries  | 2200            | 348,218                       | 76,098         | 424,316          | 360,838                       | 42,103         | 402,941          | 388,839                       | 76,809         | 465,648          |
| Noncertificated Supervisors' and Administrators' Salaries                 | 2300            | 0                             | 0              | 0                | 0                             | 0              | 0                | 0                             | 0              | 0                |
| Clerical and Office Salaries  | 2400            | 269,983                       | 0              | 269,983          | 282,682                       | 0              | 282,682          | 273,660                       | 0              | 273,660          |
| Other Noncertificated Salaries  | 2900            | 0                             | 0              | 0                | 0                             | 0              | 0                | 0                             | 0              | 0                |
| Total, Noncertificated Salaries   |                 | 631,851                       | 76,098         | 707,949          | 657,853                       | 42,103         | 699,956          | 675,499                       | 96,258         | 771,757          |
| <b>3. Employee Benefits</b>   |                 |                               |                |                  |                               |                |                  |                               |                |                  |
| STRS  | 3101-3102       | 223,375                       | 10,720         | 234,095          | 279,617                       | 14,340         | 293,958          | 280,003                       | 15,234         | 295,237          |
| PERS  | 3201-3202       | 0                             | 0              | 0                | 0                             | 0              | 0                | 0                             | 0              | 0                |
| OASDI / Medicare / Alternative  | 3301-3302       | 75,394                        | 6,976          | 82,370           | 79,799                        | 4,815          | 84,614           | 76,400                        | 7,969          | 84,369           |
| Health and Welfare Benefits   | 3401-3402       | 238,208                       | 6,208          | 244,416          | 268,891                       | 6,491          | 275,382          | 335,823                       | 9,804          | 345,627          |
| Unemployment Insurance  | 3501-3502       | 27,850                        | 3,255          | 31,105           | 29,725                        | 1,436          | 31,161           | 26,802                        | 2,556          | 29,358           |
| Workers' Compensation Insurance   | 3601-3602       | 39,717                        | 2,777          | 42,494           | 42,821                        | 2,368          | 45,189           | 39,281                        | 2,971          | 42,252           |
| OPEB, Allocated   | 3701-3702       | 0                             | 0              | 0                | 0                             | 0              | 0                | 0                             | 0              | 0                |
| OPEB, Active Employees  | 3751-3752       | 0                             | 0              | 0                | 0                             | 0              | 0                | 0                             | 0              | 0                |
| Other Employee Benefits   | 3901-3902       | 7,200                         | 0              | 7,200            | 7,200                         | 0              | 7,200            | 7,200                         | 0              | 7,200            |
| Total, Employee Benefits  |                 | 611,744                       | 29,936         | 641,680          | 708,053                       | 29,450         | 737,504          | 765,509                       | 38,534         | 804,043          |
| <b>4. Books and Supplies</b>  |                 |                               |                |                  |                               |                |                  |                               |                |                  |
| Approved Textbooks and Core Curricula Materials                           | 4100            | 45,500                        | 36,170         | 81,670           | 60,875                        | 31,687         | 92,562           | 95,200                        | 29,831         | 125,031          |
| Books and Other Reference Materials                                       | 4200            | 0                             | 0              | 0                | 0                             | 0              | 0                | 0                             | 0              | 0                |
| Materials and Supplies  | 4300            | 103,500                       | 0              | 103,500          | 111,075                       | 0              | 111,075          | 112,600                       | 2,000          | 114,600          |
| Noncapitalized Equipment  | 4400            | 88,500                        | 0              | 88,500           | 90,425                        | 0              | 90,425           | 60,400                        | 0              | 60,400           |
| Food  | 4700            | 30,150                        | 0              | 30,150           | 35,058                        | 0              | 35,058           | 43,980                        | 2,000          | 45,980           |
| Total, Books and Supplies   |                 | 267,650                       | 36,170         | 303,820          | 297,433                       | 31,687         | 329,120          | 312,180                       | 33,831         | 346,011          |



Carter G. Woodson  
Multi-Year Projections  
For the Period of July 1, 2016 to June 30, 2019

| Carter G. Woodson Public Charter School |                           | 2016-2017          |                    |                                | 2017-2018          |                    |                                | 2018-2019          |                    |                                |
|---|---------------------------|--------------------|--------------------|--------------------------------|--------------------|--------------------|--------------------------------|--------------------|--------------------|--------------------------------|
| Fresno Unified School District          |                           | PROJECTED BUDGET   |                    |                                | PROJECTED BUDGET   |                    |                                | PROJECTED BUDGET   |                    |                                |
| Description                             | Object Code               | Unrestricted       | Restricted         | Total                          | Unrestricted       | Restricted         | Total                          | Unrestricted       | Restricted         | Total                          |
|   | <b>GRADE SPAN</b>         | ENROLLMENT         | ADA PROJECTION     | PROJECTED ADA/ENROLLMENT RATIO | ENROLLMENT         | ADA PROJECTION     | PROJECTED ADA/ENROLLMENT RATIO | ENROLLMENT         | ADA PROJECTION     | PROJECTED ADA/ENROLLMENT RATIO |
|   | Grades K - 3              | 0.00               | 0.00               | 0.00%                          | 0.00               | 0.00               | 0.00%                          | 0.00               | 0.00               | 0.00%                          |
|   | Grades 4-6                | 0.00               | 0.00               | 0.00%                          | 0.00               | 0.00               | 0.00%                          | 0.00               | 0.00               | 0.00%                          |
|   | Grades 7-8                | 22.00              | 19.00              | 86.36%                         | 22.00              | 19.00              | 86.36%                         | 22.00              | 19.00              | 86.36%                         |
|   | Grades 9-12               | 528.00             | 433.00             | 82.01%                         | 548.00             | 453.00             | 82.66%                         | 548.00             | 453.00             | 82.66%                         |
|   | <b>TOTALS</b>             | <b>550.00</b>      | <b>452.00</b>      | <b>84.19%</b>                  | <b>570.00</b>      | <b>472.00</b>      | <b>84.51%</b>                  | <b>570.00</b>      | <b>472.00</b>      | <b>84.51%</b>                  |
|   | <b>Unduplicated Count</b> | TOTAL ENROLLMENT   | UNDUPLICATED COUNT | UNDUPLICATED COUNT %           | TOTAL ENROLLMENT   | UNDUPLICATED COUNT | UNDUPLICATED COUNT %           | TOTAL ENROLLMENT   | UNDUPLICATED COUNT | UNDUPLICATED COUNT %           |
|   |                           | 550.00             | 518.00             | 94.18%                         | 570.00             | 535.00             | 93.86%                         | 570.00             | 535.00             | 93.86%                         |
|   |                           | Budget Assumption: |                    |                                | Budget Assumption: |                    |                                | Budget Assumption: |                    |                                |

**Carter G. Woodson Public Charter Schools  
Budget Narrative  
For the Fiscal Year 2016-2017**

**Revenue:**

**Revenue from Local Control Funding Formula Sources** (Object 8010-8099) is based on 452 projected ADA for the Fiscal Year ended 06/30/17. Enrollment factored at 550 pupils (of which 518 pupils represent the unduplicated FRPM/EL/Foster Youth) to arrive at 84.19% ADA. The resulting Local Control Funding Sources revenue was computed by using the BASC Calculator based on the aforementioned assumptions as follows:

|   |                |
|---|----------------|
| Charter School General Purpose Entitlement (Object 8011) .....                | \$4,000,238    |
| Education Protection Account State-Current Year (Object 8012).....            | 694,026        |
| In lieu of Property Taxes (Transfers from Sponsoring LEA) (Object 8096) ..... | <u>332,607</u> |

**Total Local Control Funding Formula Sources .....****\$5,026,871**

Total ADA per grade level is as follows: (In District and Out of District)

- o 19 (7<sup>th</sup>-8<sup>th</sup>)
- o 433 (9<sup>th</sup>-12<sup>th</sup>)                      Total= 452

**Federal Revenues (Object 8100-8299)** were estimated as follows based on continuing assumptions from previous years as follows:

|                                      |              |
|--------------------------------------|--------------|
| No child Left Behind, Title I .....  | \$197,212    |
| No child Left Behind, Title II ..... | <u>5,190</u> |

**Total Federal Revenue .....****\$202,402**

**Other State Revenues were estimated as follows:**

|   |          |
|---|----------|
| Lottery Revenue Unrestricted 452 ADA @ \$140 per ADA) ..... | \$63,280 |
| Lottery Revenue Restricted (452 ADA @ \$41 per ADA) .....   | 18,532   |
| After School Program.....                                   | 150,000  |
| Proposition 39 Funds.....                                   | 135,000  |
| Charter School Facilities Grant .....                       | 20,320   |

**Total Other State Revenues .....****\$387,132**

**Other Local Revenue** from miscellaneous school activities is estimated ..... **\$7,500**

## **Expenditures:**

### **Employee costs**

1. **Certificated Staff 1000-1999:** – Certificated Staff includes 24.98 FTE Certificated Teachers, 2.75 FTE Certificated Counselors, and 3.50 FTE Certificated Administrators for the total gross salaries of \$ 1,860,854 for Certificated Personnel.
2. **Classified Staff 2100-2400:** Classified Staff includes 2.00 FTE for teachers' assistants, 9.16 FTE for Non-certificated Support and 7.0 FTE for Clerical, Technical, and office Staff for the total gross wages & salaries of \$707,949.
3. Employee Benefits Costs are anticipated @ \$641,680 and are the accumulation of those benefits computed per employee individually. Employee benefits averaged about 25% of gross salaries and wages.

**Books and Supplies** were budgeted for \$303,820 or at an estimated of \$672.17 per ADA.

### **Services and Other Operating Expenses 5000-5999:**

- A. Professional fees/Consultants - \$802,910 represents the projected cost for Special Education FUSD in the amount of \$343,088, Financial data processing \$9,895, Accounting & auditing \$51,000 NCLB Professional Training and Technical Assistance Providers for \$103,700, Proposition 39 Consultants, ACBS, and education consultants. All contractors other than FUSD under \$50,000.
- B. Pupil Transportation- estimated at \$77,950. We are reducing pupil transportation to serve only poverty families and students that live more the 2 miles away.  
  
Leased Buildings – One leased location at 3333 N. Bond and 3331 N. Bond. Leases are based on \$.80 per square feet for \$219,000 annual lease. A second leased location at 4880 N. First calls for \$168,000 annual lease payments. Costs along with building repairs, administrative space, copier leases and other rentals and repairs under Prop 39 for the total of \$291,681.
- C. Advertising - to assist in personnel recruitment at \$7,150 and school promotion for \$18,100.
- E. Operations and Housekeeping Services - Estimated cost for water, gas,



electricity and housekeeping materials and supplies of \$116,220.

F. Conferences, Mileage & Field trips – Estimated at \$33,525 based on prior year data mainly for traveling to professional conferences.

**Other Outgoing Costs 7100-7499**

A. Memorandum of Understanding with FUSD School District (1%) - Oversight fee as required by law was budgeted to \$50,269.

**Other Financing Sources/ Uses:**

Food supplies and overage estimated at \$31,137. That is an inter-fund transfer to our Cafeteria fund from the general fund to cover the cafeteria budget and balance overage costs.

**Additional Requested Information:**

- 1) Are there any contracts over \$50,000? The following are over \$50,000:
  - a. Ellis Family Partnership- Owners of the school building we lease.
  - b. Fresno Unified- Special Ed Encroachment.
  
- 2) Cash Flows
  - a. Are anticipated cash deferrals reflected in your cash flow? No, please see cash flow projections.
  
  - b. Do you anticipate borrowing funds for cash flow? No, not at this time.

**LCFF Calculator Universal Assumptions**  
**Carter G. Woodson Public Charter (1030840)**

|   | 2013-14             | 2014-15             | 2015-16             | 2016-17             | 2017-18             | 2018-19             | 2019-20          |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|
| Target  | \$ 3,574,343        | \$ 3,525,990        | \$ 3,507,189        | \$ 5,374,461        | \$ 5,720,202        | \$ 5,873,974        | \$ -             |
| Floor   | 2,180,988           | 2,285,074           | 2,623,144           | 4,691,841           | 5,248,011           | 5,378,146           | 29,121           |
| Applied Formula: Target or Floor              | FLOOR               | FLOOR               | FLOOR               | FLOOR               | FLOOR               | FLOOR               | TARGET           |
| Remaining Need after Gap (informational only) | 1,226,129           | 866,654             | 424,607             | 347,590             | 342,055             | 335,924             | -                |
| Current Year Gap Funding                      | 167,226             | 374,262             | 459,438             | 335,030             | 130,136             | 159,905             | -                |
| Economic Recovery Target                      | -                   | -                   | -                   | -                   | -                   | -                   | -                |
| Additional State Aid                          | -                   | -                   | -                   | -                   | -                   | -                   | -                |
| <b>Total Phase-In Entitlement</b>             | <b>\$ 2,348,214</b> | <b>\$ 2,659,336</b> | <b>\$ 3,082,582</b> | <b>\$ 5,026,871</b> | <b>\$ 5,378,147</b> | <b>\$ 5,538,050</b> | <b>\$ 29,121</b> |

|                                  | 2012-13             | 2013-14             | 2014-15             | 2015-16             | 2016-17             | 2017-18             | 2018-19             | 2019-20          |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|
| 8011 - State Aid                 | \$ 1,319,668        | \$ 1,760,704        | \$ 1,978,502        | \$ 2,433,291        | \$ 4,000,238        | \$ 4,364,065        | \$ 4,871,841        | \$ 29,121        |
| 8011 - Fair Share                | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                |
| 8311 & 8590 - Categoricals       | 288,941             | -                   | -                   | -                   | -                   | -                   | -                   | -                |
| 8012 - EPA                       | 412,310             | 400,266             | 491,503             | 455,916             | 694,026             | 666,756             | 318,883             | -                |
| Local Revenue Sources:           |                     |                     |                     |                     |                     |                     |                     |                  |
| 8021 to 8089 - Property Taxes    | 184,270             | 187,244             | 189,331             | 193,376             | 332,607             | 347,326             | 347,326             | -                |
| 8096 - In-Lieu of Property Taxes | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                |
| Property Taxes net of In-lieu    | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                |
| <b>TOTAL FUNDING</b>             | <b>\$ 2,205,189</b> | <b>\$ 2,348,214</b> | <b>\$ 2,659,336</b> | <b>\$ 3,082,582</b> | <b>\$ 5,026,871</b> | <b>\$ 5,378,147</b> | <b>\$ 5,538,050</b> | <b>\$ 29,121</b> |
| Excess Taxes                     | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -             |
| EPA in excess to LCFF Funding    | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -             |

| Summary of Student Population  |               |               |               |               |               |               |             |         |
|--|---------------|---------------|---------------|---------------|---------------|---------------|-------------|---------|
|  | 2013-14       | 2014-15       | 2015-16       | 2016-17       | 2017-18       | 2018-19       | 2019-20     |         |
| <b>Unduplicated Pupil Population</b>   |               |               |               |               |               |               |             |         |
| Agency Unduplicated Pupil Count  | 353.00        | 336.00        | 336.00        | 518.00        | 535.00        | 535.00        | -           |         |
| COE Unduplicated Pupil Count   | -             | -             | -             | -             | -             | -             | -           |         |
| Total Unduplicated pupil Count   | 353.00        | 336.00        | 336.00        | 518.00        | 535.00        | 535.00        | -           |         |
| Rolling %, Supplemental Grant  | 95.9200%      | 98.8200%      | 98.8200%      | 96.7500%      | 95.1400%      | 93.9600%      | 0.0000%     |         |
| Rolling %, Concentration Grant   | 86.8900%      | 87.3800%      | 87.0600%      | 87.0600%      | 87.0600%      | 87.0600%      | 87.0600%    |         |
| <b>FUNDED ADA</b>  |               |               |               |               |               |               |             |         |
| <b>Adjusted Base Grant ADA</b>   |               |               |               |               |               |               |             |         |
| Grades TK-3  | -             | -             | -             | -             | -             | -             | -           |         |
| Grades 4-6   | -             | -             | -             | -             | -             | -             | -           |         |
| Grades 7-8   | 14.54         | 15.33         | 16.00         | 19.00         | 19.00         | 19.00         | -           |         |
| Grades 9-12  | 293.99        | 284.80        | 280.00        | 433.00        | 453.00        | 453.00        | -           |         |
| <b>Total Adjusted Base Grant ADA</b>   | <b>308.53</b> | <b>300.13</b> | <b>296.00</b> | <b>452.00</b> | <b>472.00</b> | <b>472.00</b> | -           |         |
| <b>Necessary Small School ADA</b>  |               |               |               |               |               |               |             |         |
| Grades TK-3  | -             | -             | -             | -             | -             | -             | -           |         |
| Grades 4-6   | -             | -             | -             | -             | -             | -             | -           |         |
| Grades 7-8   | -             | -             | -             | -             | -             | -             | -           |         |
| Grades 9-12  | -             | -             | -             | -             | -             | -             | -           |         |
| <b>Total Necessary Small School ADA</b>  | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>0.00</b> |         |
| <b>Total Funded ADA</b>  | <b>308.53</b> | <b>300.13</b> | <b>296.00</b> | <b>452.00</b> | <b>472.00</b> | <b>472.00</b> | <b>0.00</b> |         |
| <b>ACTUAL ADA (Current Year Only)</b>  |               |               |               |               |               |               |             |         |
| Grades TK-3  | -             | -             | -             | -             | -             | -             | -           |         |
| Grades 4-6   | -             | -             | -             | -             | -             | -             | -           |         |
| Grades 7-8   | 14.54         | 15.33         | 16.00         | 19.00         | 19.00         | 19.00         | -           |         |
| Grades 9-12  | 293.99        | 284.80        | 280.00        | 433.00        | 453.00        | 453.00        | -           |         |
| <b>Total Actual ADA</b>  | <b>308.53</b> | <b>300.13</b> | <b>296.00</b> | <b>452.00</b> | <b>472.00</b> | <b>472.00</b> | -           |         |
| <i>Funded Difference (Funded ADA less Actual ADA)</i>                                |               |               |               |               |               |               |             |         |
|  | -             | -             | -             | -             | -             | -             | -           |         |
| <b>Minimum Proportionality Percentage (MPP)</b>                                      |               |               |               |               |               |               |             |         |
|  | 2013-14       | 2014-15       | 2015-16       | 2016-17       | 2017-18       | 2018-19       | 2019-20     |         |
| Current year estimated supplemental and concentration grant funding in the LCAP year | \$            | 281,236       | \$            | 480,442       | \$            | 689,355       | \$          | 489,221 |
| Current year Minimum Proportionality Percentage (MPP)                                |               | 11.83%        |               | 18.46%        |               | 15.89%        |             | 8.24%   |
|  |               |               |               |               |               |               |             | 9.69%   |
|  |               |               |               |               |               |               |             | 0.00%   |

**Charter School Data Elements required to calculate the LCFF**  
**Carter G. Woodson Public Charter (1030840)**

5/11/16

|                                | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|--------------------------------|---------|---------|---------|---------|---------|---------|---------|
| COLA                           | 1.57%   | 0.85%   | 1.02%   | 0.47%   | 2.13%   | 2.87%   | 0.00%   |
| GAP Funding rate               | 12.00%  | 30.16%  | 51.97%  | 49.08%  | 27.56%  | 32.25%  | 0.00%   |
| In-Lieu of Property Tax        | 187,244 | 189,331 | 193,376 | 332,607 | 347,326 | 347,326 | -       |
| Statewide 90th percentile rate | 12,921  | ---     | ---     | ---     | ---     | ---     | ---     |

**UNDUPLICATED PUPIL PERCENTAGE**

| Charter School:                           | 2013-14                | 2014-15                | 2015-16                | 2016-17                        | 2017-18                        | 2018-19                        | 2019-20                        |
|---|------------------------|------------------------|------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Enrollment                                | 368                    | 340                    | 340                    | 550                            | 570                            | 570                            |                                |
| Unduplicated Pupil Count                  | 353                    | 336                    | 336                    | 518                            | 535                            | 535                            |                                |
|   | <i>1-yr percentage</i> | <i>2-yr percentage</i> | <i>3-yr percentage</i> | <i>3-yr rolling percentage</i> | <i>3-yr rolling percentage</i> | <i>3-yr rolling percentage</i> | <i>3-yr rolling percentage</i> |
| Single Year Unduplicated Pupil Percentage | 95.92%                 | 98.82%                 | 98.82%                 | 94.18%                         | 93.86%                         | 93.86%                         | 0.00%                          |
| Unduplicated Pupil Percentage (%)         | 95.92%                 | 98.82%                 | 98.82%                 | 96.75%                         | 95.14%                         | 93.96%                         | 0.00%                          |

**Concentration Grant Funding Limitation: District of Physical Location**

Enter the unduplicated pupil percentage for the district that the charter school is physically located in. If the charter school is located in more than one district, enter the information for the district that yields the highest unduplicated pupil percentage. Beginning in 2014-15, include the authorizing agency automatically in the list of physical locations.

|  | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|--|---------|---------|---------|---------|---------|---------|---------|
| Unduplicated Pupil Percentage (%)                  | 86.89%  | 87.38%  | 87.06%  | 87.06%  | 87.06%  | 87.06%  |         |
| Unduplicated Pupil Percentage: Supplemental Grant  | 95.92%  | 98.82%  | 98.82%  | 96.75%  | 95.14%  | 93.96%  | 0.00%   |
| Unduplicated Pupil Percentage: Concentration Grant | 86.89%  | 87.38%  | 87.06%  | 87.06%  | 87.06%  | 87.06%  | 0.00%   |

**AVERAGE DAILY ATTENDANCE (ADA)**

Enter P2 Data - Note Charter School ADA is always funded on Current Year

|              | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|--------------|---------|---------|---------|---------|---------|---------|---------|
| Grades TK-3  | -       | -       |         |         |         |         |         |
| Grades 4-6   | -       | -       |         |         |         |         |         |
| Grades 7-8   | 14.54   | 15.33   | 16.00   | 19.00   | 19.00   | 19.00   |         |
| Grades 9-12  | 293.99  | 284.80  | 280.00  | 433.00  | 453.00  | 453.00  |         |
| SUBTOTAL ADA | 308.53  | 300.13  | 296.00  | 452.00  | 472.00  | 472.00  | -       |

Charter Number 121533

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2016-17 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

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

Date: \_\_\_\_\_

Printed  
Name: Gia Picchi-Shirley

Title: Executive Director

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For additional information on the budget report, please contact:

Charter School Contact:

Omar Gutierrez  
Name

Financial Analyst I  
Title

(559) 457-3536  
Telephone

[Omar.Gutierrez@fresnounified.org](mailto:Omar.Gutierrez@fresnounified.org)  
E-mail Address

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**Authorizing Entity Certification**

\_\_\_\_\_  
Signature Ruth F. Quinto

(559) 457-6225  
Telephone Number

\_\_\_\_\_  
Deputy Superintendent/CFO  
Title

[Ruthie.Quinto@fresnounified.org](mailto:Ruthie.Quinto@fresnounified.org)  
Email Address

| Description   | Resource Codes | Object Codes           | 2015-16 Estimated Actuals |                |                           | 2016-17 Budget   |                |                           | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |                        | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>A. REVENUES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) LCFF Sources   |                | 8010-8099              | 2,557,017.00              | 0.00           | 2,557,017.00              | 2,666,387.00     | 0.00           | 2,666,387.00              | 4.2%                |
| 2) Federal Revenue  |                | 8100-8299              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 3) Other State Revenue  |                | 8300-8599              | 244,539.00                | 166,432.00     | 410,971.00                | 131,172.00       | 189,668.00     | 320,840.00                | -21.9%              |
| 4) Other Local Revenue  |                | 8600-8799              | 16,796.00                 | 0.00           | 16,796.00                 | 16,796.00        | 0.00           | 16,796.00                 | 0.0%                |
| 5) TOTAL REVENUES   |                |                        | 2,818,352.00              | 166,432.00     | 2,984,784.00              | 2,814,355.00     | 189,668.00     | 3,004,023.00              | 0.6%                |
| <b>B. EXPENDITURES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Certificated Salaries  |                | 1000-1999              | 1,212,250.00              | 21,998.00      | 1,234,248.00              | 1,450,380.00     | 0.00           | 1,450,380.00              | 17.5%               |
| 2) Classified Salaries  |                | 2000-2999              | 187,686.00                | 0.00           | 187,686.00                | 195,071.00       | 0.00           | 195,071.00                | 3.9%                |
| 3) Employee Benefits  |                | 3000-3999              | 306,695.00                | 78,986.00      | 385,681.00                | 355,882.00       | 71,003.00      | 426,885.00                | 10.7%               |
| 4) Books and Supplies   |                | 4000-4999              | 307,837.00                | 13,746.00      | 321,583.00                | 277,837.00       | 13,747.00      | 291,584.00                | -9.3%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 640,531.00                | 0.00           | 640,531.00                | 685,312.00       | 0.00           | 685,312.00                | 7.0%                |
| 6) Capital Outlay   |                | 6000-6999              | 0.00                      | 104,918.00     | 104,918.00                | 0.00             | 104,918.00     | 104,918.00                | 0.0%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 9) TOTAL EXPENDITURES   |                |                        | 2,654,999.00              | 219,648.00     | 2,874,647.00              | 2,964,482.00     | 189,668.00     | 3,154,150.00              | 9.7%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        |                           |                |                           |                  |                |                           |                     |
|   |                |                        | 163,353.00                | (53,216.00)    | 110,137.00                | (150,127.00)     | 0.00           | (150,127.00)              | -236.3%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 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              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                        | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |

| Description  | Resource Codes | Object Codes | 2015-16 Estimated Actuals |                |                           | 2016-17 Budget   |                | Total Fund col. D + E (F) | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) |                           |                     |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 163,353.00                | (53,216.00)    | 110,137.00                | (150,127.00)     | 0.00           | (150,127.00)              | -236.3%             |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance                                  |                |              |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited                                |                | 9791         | 1,565,357.00              | 53,216.00      | 1,618,573.00              | 1,728,710.00     | 0.00           | 1,728,710.00              | 6.8%                |
| 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)                      |                |              | 1,565,357.00              | 53,216.00      | 1,618,573.00              | 1,728,710.00     | 0.00           | 1,728,710.00              | 6.8%                |
| d) Other Restatements                                      |                | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 1,565,357.00              | 53,216.00      | 1,618,573.00              | 1,728,710.00     | 0.00           | 1,728,710.00              | 6.8%                |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 1,728,710.00              | 0.00           | 1,728,710.00              | 1,578,583.00     | 0.00           | 1,578,583.00              | -8.7%               |
| Components of Ending Fund Balance                          |                |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable  |                |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash   |                | 9711         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Stores   |                | 9712         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prepaid Expenditures                                       |                | 9713         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Others   |                | 9719         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Restricted  |                |              |                           |                |                           |                  |                |                           |                     |
| c) Committed   |                | 9740         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Stabilization Arrangements                                 |                | 9750         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Commitments  |                | 9760         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| d) Assigned  |                |              |                           |                |                           |                  |                |                           |                     |
| Other Assignments  |                | 9780         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Unassigned/unappropriated                               |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties                         |                | 9789         | 1,728,710.00              | 0.00           | 1,728,710.00              | 1,578,583.00     | 0.00           | 1,578,583.00              | -8.7%               |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |

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



| Description  | Resource Codes | Object Codes | 2015-16 Estimated Actuals |                |                           | 2016-17 Budget      |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|---------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D)    | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>LCFF SOURCES</b>  |                |              |                           |                |                           |                     |                |                           |                     |
| Principal Apportionment State Aid - Current Year             |                | 8011         | 1,859,903.00              | 0.00           | 1,859,903.00              | 1,989,658.00        | 0.00           | 1,989,658.00              | 7.0%                |
| Education Protection Account State Aid - Current Year        |                | 8012         | 448,108.00                | 0.00           | 448,108.00                | 429,710.00          | 0.00           | 429,710.00                | -4.1%               |
| 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         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 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         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| Unsecured Roll Taxes   |                | 8042         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| Prior Years' Taxes   |                | 8043         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| Supplemental Taxes   |                | 8044         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| Education Revenue Augmentation Fund (ERAF)                   |                | 8045         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| Community Redevelopment Funds (SB 617/699/1992)              |                | 8047         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| Penalties and Interest from Delinquent Taxes                 |                | 8048         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses         |                | 8081         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| Other In-Lieu Taxes  |                | 8082         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| Less: Non-LCFF (50%) Adjustment                              |                | 8089         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| <b>Subtotal, LCFF Sources</b>                                |                |              | <b>2,308,011.00</b>       | <b>0.00</b>    | <b>2,308,011.00</b>       | <b>2,419,368.00</b> | <b>0.00</b>    | <b>2,419,368.00</b>       | <b>4.8%</b>         |
| <b>LCFF Transfers</b>  |                |              |                           |                |                           |                     |                |                           |                     |
| 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         | 249,006.00                | 0.00           | 249,006.00                | 247,019.00          | 0.00           | 247,019.00                | -0.8%               |
| 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%                |
| <b>TOTAL, LCFF SOURCES</b>                                   |                |              | <b>2,557,017.00</b>       | <b>0.00</b>    | <b>2,557,017.00</b>       | <b>2,666,387.00</b> | <b>0.00</b>    | <b>2,666,387.00</b>       | <b>4.3%</b>         |
| <b>FEDERAL REVENUE</b>                                       |                |              |                           |                |                           |                     |                |                           |                     |
| Maintenance and Operations                                   |                | 8110         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| Special Education Entitlement                                |                | 8181         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| Special Education Discretionary Grants                       |                | 8182         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| Child Nutrition Programs                                     |                | 8220         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| Donated Food Commodities                                     |                | 8221         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| Forest Reserve Funds   |                | 8260         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| Flood Control Funds  |                | 8270         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| Wildlife Reserve Funds                                       |                | 8280         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| FEMA   |                | 8281         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| Interagency Contracts Between LEAs                           |                | 8285         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| Pass-Through Revenues from Federal Sources                   |                | 8287         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010           | 8290         |                           | 0.00           | 0.00                      |                     | 0.00           | 0.00                      | 0.0%                |
| NCLB: Title I, Part D, Local Delinquent Programs             | 3025           | 8290         |                           | 0.00           | 0.00                      |                     | 0.00           | 0.00                      | 0.0%                |
| NCLB: Title II, Part A, Teacher Quality                      | 4035           | 8290         |                           | 0.00           | 0.00                      |                     | 0.00           | 0.00                      | 0.0%                |
| 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 |                   |                           | 2016-17 Budget    |                   |                           |                     |
|---|---------------------------------------|--------------|---------------------------|-------------------|---------------------------|-------------------|-------------------|---------------------------|---------------------|
|   |                                       |              | Unrestricted (A)          | Restricted (B)    | Total Fund col. A + B (C) | Unrestricted (D)  | Restricted (E)    | Total Fund col. D + E (F) | % Diff Column C & F |
| NCLB: Title III, Limited English Proficient (LEP) Student Program   | 4203                                  | 8290         |                           | 0.00              | 0.00                      |                   | 0.00              | 0.00                      | 0.0%                |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610                                  | 8290         |                           | 0.00              | 0.00                      |                   | 0.00              | 0.00                      | 0.0%                |
|   | 3012-3020, 3030-3199, 4036-4126, 5510 | 8290         |                           | 0.00              | 0.00                      |                   | 0.00              | 0.00                      | 0.0%                |
| Other No Child Left Behind  |                                       | 8290         |                           | 0.00              | 0.00                      |                   | 0.00              | 0.00                      | 0.0%                |
| Vocational and Applied Technology Education                         | 3500-3699                             | 8290         |                           | 0.00              | 0.00                      |                   | 0.00              | 0.00                      | 0.0%                |
| Safe and Drug Free Schools  | 3700-3799                             | 8290         |                           | 0.00              | 0.00                      |                   | 0.00              | 0.00                      | 0.0%                |
| All Other Federal Revenue   | All Other                             | 8290         | 0.00                      | 0.00              | 0.00                      | 0.00              | 0.00              | 0.00                      | 0.0%                |
| <b>TOTAL, FEDERAL REVENUE</b>                                       |                                       |              | <b>0.00</b>               | <b>0.00</b>       | <b>0.00</b>               | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>               | <b>0.0%</b>         |
| <b>OTHER STATE REVENUE</b>  |                                       |              |                           |                   |                           |                   |                   |                           |                     |
| Other State Apportionments  |                                       |              |                           |                   |                           |                   |                   |                           |                     |
| ROC/P Entitlement Prior Years                                       | 6360                                  | 8319         |                           | 0.00              | 0.00                      |                   | 0.00              | 0.00                      | 0.0%                |
| Special Education Master Plan Current Year                          | 6500                                  | 8311         |                           | 0.00              | 0.00                      |                   | 0.00              | 0.00                      | 0.0%                |
| Prior Years   | 6500                                  | 8319         |                           | 0.00              | 0.00                      |                   | 0.00              | 0.00                      | 0.0%                |
| All Other State Apportionments - Current Year                       | All Other                             | 8311         | 0.00                      | 0.00              | 0.00                      | 0.00              | 0.00              | 0.00                      | 0.0%                |
| All Other State Apportionments - Prior Years                        | All Other                             | 8319         | 0.00                      | 0.00              | 0.00                      | 0.00              | 0.00              | 0.00                      | 0.0%                |
| Child Nutrition Programs  |                                       | 8520         | 0.00                      | 0.00              | 0.00                      | 0.00              | 0.00              | 0.00                      | 0.0%                |
| Mandated Costs Reimbursements                                       |                                       | 8550         | 197,598.00                | 0.00              | 197,598.00                | 84,231.00         | 0.00              | 84,231.00                 | -57.4%              |
| Lottery - Unrestricted and Instructional Materials                  |                                       | 8560         | 46,941.00                 | 13,746.00         | 60,687.00                 | 46,941.00         | 13,747.00         | 60,688.00                 | 0.0%                |
| Tax Relief Subventions Restricted Levies - Other                    |                                       |              |                           |                   |                           |                   |                   |                           |                     |
| Homeowners' Exemptions  |                                       | 8575         | 0.00                      | 0.00              | 0.00                      | 0.00              | 0.00              | 0.00                      | 0.0%                |
| Other Subventions/In-Lieu Taxes                                     |                                       | 8576         | 0.00                      | 0.00              | 0.00                      | 0.00              | 0.00              | 0.00                      | 0.0%                |
| Pass-Through Revenues from State Sources                            |                                       | 8587         | 0.00                      | 0.00              | 0.00                      | 0.00              | 0.00              | 0.00                      | 0.0%                |
| School Based Coordination Program                                   | 7250                                  | 8590         |                           | 0.00              | 0.00                      |                   | 0.00              | 0.00                      | 0.0%                |
| After School Education and Safety (ASES)                            | 6010                                  | 8590         |                           | 0.00              | 0.00                      |                   | 0.00              | 0.00                      | 0.0%                |
| Charter School Facility Grant                                       | 6030                                  | 8590         |                           | 0.00              | 0.00                      |                   | 0.00              | 0.00                      | 0.0%                |
| Drug/Alcohol/Tobacco Funds  | 6650, 6690                            | 8590         |                           | 0.00              | 0.00                      |                   | 0.00              | 0.00                      | 0.0%                |
| California Clean Energy Jobs Act                                    | 6230                                  | 8590         |                           | 51,702.00         | 51,702.00                 |                   | 104,918.00        | 104,918.00                | 102.9%              |
| 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         | 0.00                      | 100,984.00        | 100,984.00                | 0.00              | 71,003.00         | 71,003.00                 | -29.7%              |
| <b>TOTAL, OTHER STATE REVENUE</b>                                   |                                       |              | <b>244,539.00</b>         | <b>166,432.00</b> | <b>410,971.00</b>         | <b>131,172.00</b> | <b>189,668.00</b> | <b>320,840.00</b>         | <b>-21.9%</b>       |

| Description  | Resource Codes | Object Codes | 2015-16 Estimated Actuals |                |                           | 2016-17 Budget   |                | Total Fund col. D + E (F) | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) |                           |                     |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                           |                |                           |                  |                |                           |                     |
| Other Local Revenue                                      |                |              |                           |                |                           |                  |                |                           |                     |
| County and District Taxes                                |                |              |                           |                |                           |                  |                |                           |                     |
| Other Restricted Levies                                  |                |              |                           |                |                           |                  |                |                           |                     |
| Secured Roll   |                | 8615         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Unsecured Roll   |                | 8616         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prior Years' Taxes                                       |                | 8617         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Supplemental Taxes                                       |                | 8618         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Non-Ad Valorem Taxes                                     |                |              |                           |                |                           |                  |                |                           |                     |
| Parcel Taxes   |                | 8621         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other  |                | 8622         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Community Redevelopment Funds                            |                |              |                           |                |                           |                  |                |                           |                     |
| Not Subject to LCFF Deduction                            |                | 8625         | 0.00                      | 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         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Interest   |                | 8660         | 16,796.00                 | 0.00           | 16,796.00                 | 16,796.00        | 0.00           | 16,796.00                 | 0.0%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Fees and Contracts                                       |                |              |                           |                |                           |                  |                |                           |                     |
| Adult Education Fees                                     |                | 8671         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Non-Resident Students                                    |                | 8672         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transportation Fees From Individuals                     |                | 8675         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Interagency Services                                     |                | 8677         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Mitigation/Developer Fees                                |                | 8681         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Fees and Contracts                             |                | 8689         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Local Revenue                                      |                |              |                           |                |                           |                  |                |                           |                     |
| Plus: Misc Funds Non-LCFF (50%) Adjustment               |                | 8691         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Pass-Through Revenues From Local Sources                 |                | 8697         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Local Revenue                                  |                | 8699         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 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%                |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 16,796.00                 | 0.00           | 16,796.00                 | 16,796.00        | 0.00           | 16,796.00                 | 0.0%                |
| <b>TOTAL, REVENUES</b>                                   |                |              | 2,818,352.00              | 166,432.00     | 2,984,784.00              | 2,814,355.00     | 189,668.00     | 3,004,023.00              | 0.6%                |

| Description   | Resource Codes | Object Codes | 2015-16 Estimated Actuals |                  |                           | 2016-17 Budget      |                  |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|------------------|---------------------------|---------------------|------------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B)   | Total Fund col. A + B (C) | Unrestricted (D)    | Restricted (E)   | Total Fund col. D + E (F) |                     |
| <b>CERTIFICATED SALARIES</b>                                |                |              |                           |                  |                           |                     |                  |                           |                     |
| Certificated Teachers' Salaries                             |                | 1100         | 934,102.00                | 21,998.00        | 956,100.00                | 1,157,820.00        | 0.00             | 1,157,820.00              | 21.1%               |
| Certificated Pupil Support Salaries                         |                | 1200         | 0.00                      | 0.00             | 0.00                      | 0.00                | 0.00             | 0.00                      | 0.0%                |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 278,148.00                | 0.00             | 278,148.00                | 292,560.00          | 0.00             | 292,560.00                | 5.2%                |
| Other Certificated Salaries                                 |                | 1900         | 0.00                      | 0.00             | 0.00                      | 0.00                | 0.00             | 0.00                      | 0.0%                |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>1,212,250.00</b>       | <b>21,998.00</b> | <b>1,234,248.00</b>       | <b>1,450,380.00</b> | <b>0.00</b>      | <b>1,450,380.00</b>       | <b>17.5%</b>        |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                           |                  |                           |                     |                  |                           |                     |
| Classified Instructional Salaries                           |                | 2100         | 0.00                      | 0.00             | 0.00                      | 0.00                | 0.00             | 0.00                      | 0.0%                |
| Classified Support Salaries                                 |                | 2200         | 95,968.00                 | 0.00             | 95,968.00                 | 109,682.00          | 0.00             | 109,682.00                | 14.3%               |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 0.00                      | 0.00             | 0.00                      | 0.00                | 0.00             | 0.00                      | 0.0%                |
| Clerical, Technical and Office Salaries                     |                | 2400         | 76,858.00                 | 0.00             | 76,858.00                 | 85,389.00           | 0.00             | 85,389.00                 | 11.1%               |
| Other Classified Salaries                                   |                | 2900         | 14,860.00                 | 0.00             | 14,860.00                 | 0.00                | 0.00             | 0.00                      | 100.0%              |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>187,686.00</b>         | <b>0.00</b>      | <b>187,686.00</b>         | <b>195,071.00</b>   | <b>0.00</b>      | <b>195,071.00</b>         | <b>3.9%</b>         |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                           |                  |                           |                     |                  |                           |                     |
| STRS  |                | 3101-3102    | 136,527.00                | 78,986.00        | 215,513.00                | 187,189.00          | 71,003.00        | 258,192.00                | 19.8%               |
| PERS  |                | 3201-3202    | 12,480.00                 | 0.00             | 12,480.00                 | 23,108.00           | 0.00             | 23,108.00                 | 85.2%               |
| CASDI/Medicare/Alternative                                  |                | 3301-3302    | 31,427.00                 | 0.00             | 31,427.00                 | 36,056.00           | 0.00             | 36,056.00                 | 14.7%               |
| Health and Welfare Benefits                                 |                | 3401-3402    | 65,585.00                 | 0.00             | 65,585.00                 | 65,585.00           | 0.00             | 65,585.00                 | 0.0%                |
| Unemployment Insurance                                      |                | 3501-3502    | 763.00                    | 0.00             | 763.00                    | 790.00              | 0.00             | 790.00                    | 3.5%                |
| Workers' Compensation                                       |                | 3601-3602    | 32,080.00                 | 0.00             | 32,080.00                 | 21,929.00           | 0.00             | 21,929.00                 | -31.6%              |
| OPEB, Allocated   |                | 3701-3702    | 26,789.00                 | 0.00             | 26,789.00                 | 19,800.00           | 0.00             | 19,800.00                 | -26.1%              |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                      | 0.00             | 0.00                      | 0.00                | 0.00             | 0.00                      | 0.0%                |
| Other Employee Benefits                                     |                | 3901-3902    | 1,044.00                  | 0.00             | 1,044.00                  | 1,425.00            | 0.00             | 1,425.00                  | 36.5%               |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>306,695.00</b>         | <b>78,986.00</b> | <b>385,681.00</b>         | <b>355,882.00</b>   | <b>71,003.00</b> | <b>426,885.00</b>         | <b>10.7%</b>        |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                           |                  |                           |                     |                  |                           |                     |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                      | 13,746.00        | 13,746.00                 | 0.00                | 13,747.00        | 13,747.00                 | 0.0%                |
| Books and Other Reference Materials                         |                | 4200         | 0.00                      | 0.00             | 0.00                      | 0.00                | 0.00             | 0.00                      | 0.0%                |
| Materials and Supplies                                      |                | 4300         | 67,837.00                 | 0.00             | 67,837.00                 | 67,837.00           | 0.00             | 67,837.00                 | 0.0%                |
| Noncapitalized Equipment                                    |                | 4400         | 240,000.00                | 0.00             | 240,000.00                | 210,000.00          | 0.00             | 210,000.00                | -12.5%              |
| Food  |                | 4700         | 0.00                      | 0.00             | 0.00                      | 0.00                | 0.00             | 0.00                      | 0.0%                |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>307,837.00</b>         | <b>13,746.00</b> | <b>321,583.00</b>         | <b>277,837.00</b>   | <b>13,747.00</b> | <b>291,584.00</b>         | <b>-9.3%</b>        |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                           |                  |                           |                     |                  |                           |                     |
| Subagreements for Services                                  |                | 5100         | 0.00                      | 0.00             | 0.00                      | 0.00                | 0.00             | 0.00                      | 0.0%                |
| Travel and Conferences                                      |                | 5200         | 7,000.00                  | 0.00             | 7,000.00                  | 19,399.00           | 0.00             | 19,399.00                 | 177.1%              |
| Dues and Memberships  |                | 5300         | 10,300.00                 | 0.00             | 10,300.00                 | 10,300.00           | 0.00             | 10,300.00                 | 0.0%                |
| Insurance   |                | 5400 - 5450  | 10,432.00                 | 0.00             | 10,432.00                 | 11,903.00           | 0.00             | 11,903.00                 | 14.1%               |
| Operations and Housekeeping Services                        |                | 5500         | 72,764.00                 | 0.00             | 72,764.00                 | 72,764.00           | 0.00             | 72,764.00                 | 0.0%                |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 34,050.00                 | 0.00             | 34,050.00                 | 34,050.00           | 0.00             | 34,050.00                 | 0.0%                |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                      | 0.00             | 0.00                      | 0.00                | 0.00             | 0.00                      | 0.0%                |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                      | 0.00             | 0.00                      | 0.00                | 0.00             | 0.00                      | 0.0%                |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 505,985.00                | 0.00             | 505,985.00                | 536,896.00          | 0.00             | 536,896.00                | 6.1%                |
| Communications  |                | 5900         | 0.00                      | 0.00             | 0.00                      | 0.00                | 0.00             | 0.00                      | 0.0%                |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>640,531.00</b>         | <b>0.00</b>      | <b>640,531.00</b>         | <b>685,312.00</b>   | <b>0.00</b>      | <b>685,312.00</b>         | <b>7.0%</b>         |

| Description   | Resource Codes | Object Codes | 2015-16 Estimated Actuals |                   |                           | 2016-17 Budget      |                   | Total Fund col. D + E (F) | % Diff Column C & F |
|---|----------------|--------------|---------------------------|-------------------|---------------------------|---------------------|-------------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B)    | Total Fund col. A + B (C) | Unrestricted (D)    | Restricted (E)    |                           |                     |
| <b>CAPITAL OUTLAY</b>   |                |              |                           |                   |                           |                     |                   |                           |                     |
| 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                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| Books and Media for New School Libraries or Major Expansion of School Libraries         |                | 6300         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| Equipment   |                | 6400         | 0.00                      | 104,918.00        | 104,918.00                | 0.00                | 104,918.00        | 104,918.00                | 0.0%                |
| Equipment Replacement   |                | 6500         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>0.00</b>               | <b>104,918.00</b> | <b>104,918.00</b>         | <b>0.00</b>         | <b>104,918.00</b> | <b>104,918.00</b>         | <b>0.0%</b>         |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                              |                |              |                           |                   |                           |                     |                   |                           |                     |
| 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                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| Payments to County Offices  |                | 7142         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| Payments to JPAs  |                | 7143         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| Transfers of Pass-Through Revenues To Districts or Charter Schools                      |                | 7211         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| To County Offices   |                | 7212         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| To JPAs   |                | 7213         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools     | 6500           | 7221         |                           | 0.00              | 0.00                      |                     | 0.00              | 0.00                      | 0.0%                |
| To County Offices   | 6500           | 7222         |                           | 0.00              | 0.00                      |                     | 0.00              | 0.00                      | 0.0%                |
| To JPAs   | 6500           | 7223         |                           | 0.00              | 0.00                      |                     | 0.00              | 0.00                      | 0.0%                |
| ROCIP 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   | All Other      | 7221-7223    | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| All Other Transfers   |                | 7281-7283    | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| Debt Service  |                |              |                           |                   |                           |                     |                   |                           |                     |
| Debt Service - Interest   |                | 7438         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| Other Debt Service - Principal  |                | 7439         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                       |                |              | <b>0.00</b>               | <b>0.00</b>       | <b>0.00</b>               | <b>0.00</b>         | <b>0.00</b>       | <b>0.00</b>               | <b>0.0%</b>         |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>  |                |              |                           |                   |                           |                     |                   |                           |                     |
| Transfers of Indirect Costs   |                | 7310         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| Transfers of Indirect Costs - Interfund   |                | 7350         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                 |                |              | <b>0.00</b>               | <b>0.00</b>       | <b>0.00</b>               | <b>0.00</b>         | <b>0.00</b>       | <b>0.00</b>               | <b>0.0%</b>         |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>2,654,999.00</b>       | <b>219,648.00</b> | <b>2,874,647.00</b>       | <b>2,964,482.00</b> | <b>189,668.00</b> | <b>3,154,150.00</b>       | <b>9.7%</b>         |

| Description  | Resource Codes | Object Codes | 2015-16 Estimated Actuals |                |                           | 2016-17 Budget   |                | Total Fund col. D + E (F) | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) |                           |                     |
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                           |                |                           |                  |                |                           |                     |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                           |                |                           |                  |                |                           |                     |
| 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%                |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                         |                |              | <b>0.00</b>               | <b>0.00</b>    | <b>0.00</b>               | <b>0.00</b>      | <b>0.00</b>    | <b>0.00</b>               | <b>0.0%</b>         |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                           |                |                           |                  |                |                           |                     |
| To: Child Development Fund                                       |                | 7611         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: Special Reserve Fund   |                | 7612         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: State School Building Fund/<br>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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                        |                |              | <b>0.00</b>               | <b>0.00</b>    | <b>0.00</b>               | <b>0.00</b>      | <b>0.00</b>    | <b>0.00</b>               | <b>0.0%</b>         |
| <b>OTHER SOURCES/USES</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| <b>SOURCES</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| State Apportionments<br>Emergency Apportionments                 |                | 8931         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>Proceeds</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings          |                | 8953         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>Other Sources</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs               |                | 8965         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>Long-Term Debt Proceeds</b>                                   |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds from Certificates<br>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%                |
| <b>(c) TOTAL, SOURCES</b>  |                |              | <b>0.00</b>               | <b>0.00</b>    | <b>0.00</b>               | <b>0.00</b>      | <b>0.00</b>    | <b>0.00</b>               | <b>0.0%</b>         |
| <b>USES</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Funds from<br>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%                |
| <b>(d) TOTAL, USES</b>   |                |              | <b>0.00</b>               | <b>0.00</b>    | <b>0.00</b>               | <b>0.00</b>      | <b>0.00</b>    | <b>0.00</b>               | <b>0.0%</b>         |
| <b>CONTRIBUTIONS</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| Contributions from Unrestricted Revenues                         |                | 8980         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Contributions from Restricted Revenues                           |                | 8990         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                  |                |              | <b>0.00</b>               | <b>0.00</b>    | <b>0.00</b>               | <b>0.00</b>      | <b>0.00</b>    | <b>0.00</b>               | <b>0.0%</b>         |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                       |                |              |                           |                |                           |                  |                |                           |                     |
| <b>(a - b + c - d + e)</b>                                       |                |              | <b>0.00</b>               | <b>0.00</b>    | <b>0.00</b>               | <b>0.00</b>      | <b>0.00</b>    | <b>0.00</b>               | <b>0.0%</b>         |

**CHARTER SCHOOL MULTI-YEAR PROJECTION  
FISCAL YEAR 2015-2016**

| Description  | Object Code     | 2016-2017 PROJECTED BUDGET |                   |                     | 2017-2018 PROJECTED BUDGET |                   |                     | 2018-2019 PROJECTED BUDGET |                  |                     |
|--|-----------------|----------------------------|-------------------|---------------------|----------------------------|-------------------|---------------------|----------------------------|------------------|---------------------|
|  |                 | Unrestricted               | Restricted        | Total               | Unrestricted               | Restricted        | Total               | Unrestricted               | Restricted       | Total               |
|  |                 |                            |                   |                     |                            |                   |                     |                            |                  |                     |
| <b>REVENUES</b>  |                 |                            |                   |                     |                            |                   |                     |                            |                  |                     |
| 1. Local Control Funding Formula                           |                 |                            |                   |                     |                            |                   |                     |                            |                  |                     |
| Charter Schools General Purpose Entitlement - State Aid    | 8011            | 1,989,658.00               |                   | 1,989,658.00        | 2,048,885.00               |                   | 2,048,885.00        | 2,311,250.00               |                  | 2,311,250.00        |
| Education Protection Account State - Current Year          | 8012            | 429,710.00                 |                   | 429,710.00          | 395,333.00                 |                   | 395,333.00          | 189,072.00                 |                  | 189,072.00          |
| State Aid - Prior Years                                    | 8019            | 0.00                       |                   | 0.00                | 0.00                       |                   | 0.00                | 0.00                       |                  | 0.00                |
| Tax Relief Subventions                                     | 8020-8039       | 0.00                       |                   | 0.00                | 0.00                       |                   | 0.00                | 0.00                       |                  | 0.00                |
| County and District Taxes                                  | 8040-8079       | 0.00                       |                   | 0.00                | 0.00                       |                   | 0.00                | 0.00                       |                  | 0.00                |
| Miscellaneous Funds  | 8080-8089       | 0.00                       |                   | 0.00                | 0.00                       |                   | 0.00                | 0.00                       |                  | 0.00                |
| LCFF Transfers:  |                 |                            |                   |                     |                            |                   |                     |                            |                  |                     |
| Transfers from Sponsoring LEA (in Lieu of Property Taxes)  | 8096            | 247,019.00                 |                   | 247,019.00          | 247,019.00                 |                   | 247,019.00          | 247,019.00                 |                  | 247,019.00          |
| Other Transfers  | 8091, 8097      | 0.00                       |                   | 0.00                | 0.00                       |                   | 0.00                | 0.00                       |                  | 0.00                |
| <b>Total, Local Control Funding Formula</b>                |                 | <b>3,666,387.00</b>        | <b>0.00</b>       | <b>3,666,387.00</b> | <b>2,691,237.00</b>        | <b>0.00</b>       | <b>2,691,237.00</b> | <b>2,747,341.00</b>        | <b>0.00</b>      | <b>2,747,341.00</b> |
| 2. Federal Revenues (see NOTE on last page)                |                 |                            |                   |                     |                            |                   |                     |                            |                  |                     |
| No Child Left Behind                                       | 8290            | 0.00                       | 0.00              | 0.00                | 0.00                       | 0.00              | 0.00                | 0.00                       | 0.00             | 0.00                |
| Special Education - Federal                                | 8181, 8182      | 0.00                       | 0.00              | 0.00                | 0.00                       | 0.00              | 0.00                | 0.00                       | 0.00             | 0.00                |
| Child Nutrition - Federal                                  | 8220            | 0.00                       | 0.00              | 0.00                | 0.00                       | 0.00              | 0.00                | 0.00                       | 0.00             | 0.00                |
| Other Federal Revenues                                     | 8110, 8260-8299 | 0.00                       | 0.00              | 0.00                | 0.00                       | 0.00              | 0.00                | 0.00                       | 0.00             | 0.00                |
| <b>Total, Federal Revenues</b>                             |                 | <b>0.00</b>                | <b>0.00</b>       | <b>0.00</b>         | <b>0.00</b>                | <b>0.00</b>       | <b>0.00</b>         | <b>0.00</b>                | <b>0.00</b>      | <b>0.00</b>         |
| 3. Other State Revenues                                    |                 |                            |                   |                     |                            |                   |                     |                            |                  |                     |
| StateRevSE   |                 | 0.00                       | 0.00              | 0.00                | 0.00                       | 0.00              | 0.00                | 0.00                       | 0.00             | 0.00                |
| StateRevAO   |                 | 131,172.00                 | 189,668.00        | 320,840.00          | 131,172.00                 | 189,668.00        | 320,840.00          | 131,172.00                 | 84,750.00        | 215,922.00          |
| <b>Total, Other State Revenues</b>                         |                 | <b>131,172.00</b>          | <b>189,668.00</b> | <b>320,840.00</b>   | <b>131,172.00</b>          | <b>189,668.00</b> | <b>320,840.00</b>   | <b>131,172.00</b>          | <b>84,750.00</b> | <b>215,922.00</b>   |
| 4. Other Local Revenues                                    |                 |                            |                   |                     |                            |                   |                     |                            |                  |                     |
| All Other Local Revenues                                   | LocalRevAO      | 16,796.00                  | 0.00              | 16,796.00           | 16,796.00                  | 0.00              | 16,796.00           | 16,796.00                  | 0.00             | 16,796.00           |
| <b>Total, Local Revenues</b>                               |                 | <b>16,796.00</b>           | <b>0.00</b>       | <b>16,796.00</b>    | <b>16,796.00</b>           | <b>0.00</b>       | <b>16,796.00</b>    | <b>16,796.00</b>           | <b>0.00</b>      | <b>16,796.00</b>    |
| 5. TOTAL REVENUES  |                 | <b>2,814,553.00</b>        | <b>189,668.00</b> | <b>3,004,221.00</b> | <b>2,839,205.00</b>        | <b>189,668.00</b> | <b>3,028,873.00</b> | <b>2,895,309.00</b>        | <b>84,750.00</b> | <b>2,980,059.00</b> |
| <b>EXPENDITURES</b>  |                 |                            |                   |                     |                            |                   |                     |                            |                  |                     |
| 1. Certificated Salaries                                   |                 |                            |                   |                     |                            |                   |                     |                            |                  |                     |
| Certificated Teachers' Salaries                            | 1100            | 1,157,820.00               | 0.00              | 1,157,820.00        | 1,157,820.00               | 0.00              | 1,157,820.00        | 1,157,820.00               | 0.00             | 1,157,820.00        |
| Certificated Pupil Support Salaries                        | 1200            | 0.00                       | 0.00              | 0.00                | 0.00                       | 0.00              | 0.00                | 0.00                       | 0.00             | 0.00                |
| Certificated Supervisors' and Administrators' Salaries     | 1300            | 292,560.00                 | 0.00              | 292,560.00          | 292,560.00                 | 0.00              | 292,560.00          | 292,560.00                 | 0.00             | 292,560.00          |
| Other Certificated Salaries                                | 1900            | 0.00                       | 0.00              | 0.00                | 0.00                       | 0.00              | 0.00                | 0.00                       | 0.00             | 0.00                |
| <b>Total, Certificated Salaries</b>                        |                 | <b>1,450,380.00</b>        | <b>0.00</b>       | <b>1,450,380.00</b> | <b>1,450,380.00</b>        | <b>0.00</b>       | <b>1,450,380.00</b> | <b>1,450,380.00</b>        | <b>0.00</b>      | <b>1,450,380.00</b> |
| 2. Noncertificated Salaries                                |                 |                            |                   |                     |                            |                   |                     |                            |                  |                     |
| Noncertificated Instructional Salaries                     | 2100            | 0.00                       | 0.00              | 0.00                | 0.00                       | 0.00              | 0.00                | 0.00                       | 0.00             | 0.00                |
| Noncertificated Support Salaries                           | 2200            | 109,682.00                 | 0.00              | 109,682.00          | 109,682.00                 | 0.00              | 109,682.00          | 109,682.00                 | 0.00             | 109,682.00          |
| Noncertificated Supervisors' and Administrators' Salaries  | 2300            | 0.00                       | 0.00              | 0.00                | 0.00                       | 0.00              | 0.00                | 0.00                       | 0.00             | 0.00                |
| Clerical and Office Salaries                               | 2400            | 85,389.00                  | 0.00              | 85,389.00           | 85,389.00                  | 0.00              | 85,389.00           | 85,389.00                  | 0.00             | 85,389.00           |
| Other Noncertificated Salaries                             | 2900            | 0.00                       | 0.00              | 0.00                | 0.00                       | 0.00              | 0.00                | 0.00                       | 0.00             | 0.00                |
| <b>Total, Noncertificated Salaries</b>                     |                 | <b>195,071.00</b>          | <b>0.00</b>       | <b>195,071.00</b>   | <b>195,071.00</b>          | <b>0.00</b>       | <b>195,071.00</b>   | <b>195,071.00</b>          | <b>0.00</b>      | <b>195,071.00</b>   |
| 3. Employee Benefits                                       |                 |                            |                   |                     |                            |                   |                     |                            |                  |                     |
| STRS   | 3101-3102       | 187,195.00                 | 71,003.00         | 258,198.00          | 219,393.00                 | 71,003.00         | 290,396.00          | 257,216.00                 | 71,003.00        | 328,219.00          |
| PERS   | 3201-3202       | 23,108.00                  | 0.00              | 23,108.00           | 25,650.00                  | 0.00              | 25,650.00           | 30,072.00                  | 0.00             | 30,072.00           |
| OASDI / Medicare / Alternative Health and Welfare Benefits | 3301-3302       | 36,057.00                  | 0.00              | 36,057.00           | 38,942.00                  | 0.00              | 38,942.00           | 45,656.00                  | 0.00             | 45,656.00           |
| Unemployment Insurance                                     | 3401-3402       | 65,585.00                  | 0.00              | 65,585.00           | 70,832.00                  | 0.00              | 70,832.00           | 83,043.00                  | 0.00             | 83,043.00           |
| Workers' Compensation Insurance                            | 3501-3502       | 784.00                     | 0.00              | 784.00              | 847.00                     | 0.00              | 847.00              | 993.00                     | 0.00             | 993.00              |
| OPEB, Allocated  | 3601-3602       | 21,928.00                  | 0.00              | 21,928.00           | 23,682.00                  | 0.00              | 23,682.00           | 27,765.00                  | 0.00             | 27,765.00           |
| OPEB, Active Employees                                     | 3701-3702       | 19,800.00                  | 0.00              | 19,800.00           | 21,384.00                  | 0.00              | 21,384.00           | 25,071.00                  | 0.00             | 25,071.00           |
| Other Employee Benefits                                    | 3751-3752       | 1,425.00                   | 0.00              | 1,425.00            | 1,539.00                   | 0.00              | 1,539.00            | 1,804.00                   | 0.00             | 1,804.00            |
| <b>Total, Employee Benefits</b>                            |                 | <b>355,882.00</b>          | <b>71,003.00</b>  | <b>426,885.00</b>   | <b>406,259.00</b>          | <b>71,003.00</b>  | <b>477,262.00</b>   | <b>474,620.00</b>          | <b>71,003.00</b> | <b>545,623.00</b>   |

**CHARTER SCHOOL MULTI-YEAR PROJECTION  
FISCAL YEAR 2015-2016**

| Description  | 2016-2017<br>PROJECTED BUDGET |              |              | 2017-2018<br>PROJECTED BUDGET |              |              | 2018-2019<br>PROJECTED BUDGET |              |              |
|--|-------------------------------|--------------|--------------|-------------------------------|--------------|--------------|-------------------------------|--------------|--------------|
|  | Unrestricted                  | Restricted   | Total        | Unrestricted                  | Restricted   | Total        | Unrestricted                  | Restricted   | Total        |
| <b>4. Books and Supplies</b>   |                               |              |              |                               |              |              |                               |              |              |
| Approved Textbooks and Core Curricula Materials                                  | 0.00                          | 13,747.00    | 13,747.00    | 0.00                          | 13,747.00    | 13,747.00    | 0.00                          | 13,747.00    | 13,747.00    |
| Books and Other Reference Materials  | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         |
| Materials and Supplies   | 67,837.00                     | 0.00         | 67,837.00    | 67,837.00                     | 0.00         | 67,837.00    | 67,837.00                     | 0.00         | 67,837.00    |
| Noncapitalized Equipment   | 210,000.00                    | 0.00         | 210,000.00   | 42,000.00                     | 0.00         | 42,000.00    | 42,000.00                     | 0.00         | 42,000.00    |
| Food   | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         |
| Total, Books and Supplies  | 277,837.00                    | 13,747.00    | 291,584.00   | 109,837.00                    | 13,747.00    | 123,584.00   | 109,837.00                    | 13,747.00    | 123,584.00   |
| <b>5. Services and Other Operating Expenditures</b>                              |                               |              |              |                               |              |              |                               |              |              |
| Subagreements for Services   | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         |
| Travel and Conferences   | 19,399.00                     | 0.00         | 19,399.00    | 19,399.00                     | 0.00         | 19,399.00    | 19,399.00                     | 0.00         | 19,399.00    |
| Dues and Memberships   | 10,300.00                     | 0.00         | 10,300.00    | 10,300.00                     | 0.00         | 10,300.00    | 10,300.00                     | 0.00         | 10,300.00    |
| Insurance  | 11,903.00                     | 0.00         | 11,903.00    | 11,903.00                     | 0.00         | 11,903.00    | 11,903.00                     | 0.00         | 11,903.00    |
| Operations and Housekeeping Services   | 72,764.00                     | 0.00         | 72,764.00    | 72,764.00                     | 0.00         | 72,764.00    | 72,764.00                     | 0.00         | 72,764.00    |
| Rentals, Leases, Repairs, and Noncap. Improvements                               | 34,050.00                     | 0.00         | 34,050.00    | 34,050.00                     | 0.00         | 34,050.00    | 34,050.00                     | 0.00         | 34,050.00    |
| Professional/Consulting Services and Operating Expend.                           | 536,896.00                    | 0.00         | 536,896.00   | 569,741.00                    | 0.00         | 569,741.00   | 591,928.00                    | 0.00         | 591,928.00   |
| Communications   | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         |
| Total, Services and Other Operating Expenditures                                 | 685,322.00                    | 0.00         | 685,322.00   | 742,457.00                    | 0.00         | 742,457.00   | 740,344.00                    | 0.00         | 740,344.00   |
| <b>6. Capital Outlay</b>   |                               |              |              |                               |              |              |                               |              |              |
| (Objects 6100-6170, 6200-6500 for modified accrual basis only)                   |                               |              |              |                               |              |              |                               |              |              |
| Land and Land Improvements   | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         |
| Buildings and Improvements of Buildings  | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         |
| Books and Media for New School Libraries or Major                                |                               |              |              |                               |              |              |                               |              |              |
| Expansion of School Libraries  | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         |
| Equipment  | 0.00                          | 104,918.00   | 104,918.00   | 104,918.00                    | 0.00         | 104,918.00   | 0.00                          | 0.00         | 0.00         |
| Equipment Replacement  | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         |
| Depreciation Expense (for accrual basis only)                                    | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         |
| Total, Capital Outlay  | 0.00                          | 104,918.00   | 104,918.00   | 104,918.00                    | 0.00         | 104,918.00   | 0.00                          | 0.00         | 0.00         |
| <b>7. Other Outgo</b>  |                               |              |              |                               |              |              |                               |              |              |
| Tuition to Other Schools   | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         |
| Transfers of Pass-Through Revenues to Other LEAs                                 | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         |
| Transfers of Apportionments to Other LEAs - Spec. Ed.                            | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         |
| Transfers of Apportionments to Other LEAs - All Other                            | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         |
| All Other Transfers  | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         |
| Debt Service:  |                               |              |              |                               |              |              |                               |              |              |
| Interest   | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         |
| Principal (for modified accrual basis only)                                      | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         |
| Total, Other Outgo   | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         |
| <b>8. TOTAL EXPENDITURES</b>   |                               |              |              |                               |              |              |                               |              |              |
| 2,964,482.00   | 1,891,668.00                  | 4,856,150.00 | 3,015,415.00 | 2,869,714.00                  | 1,891,668.00 | 4,761,382.00 | 2,967,252.00                  | 1,891,668.00 | 4,858,920.00 |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>                         |                               |              |              |                               |              |              |                               |              |              |
| BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)                                  | (150,127.00)                  | 0.00         | (150,127.00) | (30,509.00)                   | 0.00         | (30,509.00)  | (71,943.00)                   | 0.00         | (71,943.00)  |
| <b>OTHER FINANCING SOURCES / USES</b>  |                               |              |              |                               |              |              |                               |              |              |
| 1. Other Sources   | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         |
| 2. Less: Other Uses  | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         |
| <b>4. TOTAL OTHER FINANCING SOURCES / USES</b>                                   | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         | 0.00                          | 0.00         | 0.00         |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>                            | (150,127.00)                  | 0.00         | (150,127.00) | (30,509.00)                   | 0.00         | (30,509.00)  | (71,943.00)                   | 0.00         | (71,943.00)  |



**CHARTER SCHOOL MULTI-YEAR PROJECTION  
FISCAL YEAR 2015-2016**

| Description  | 2016-2017        |                   |              | 2017-2018        |                   |              | 2018-2019        |                   |              |
|--|------------------|-------------------|--------------|------------------|-------------------|--------------|------------------|-------------------|--------------|
|  | Unrestricted     | Restricted        | Total        | Unrestricted     | Restricted        | Total        | Unrestricted     | Restricted        | Total        |
| <b>MORRIS E. DAILEY ELEMENTARY CHARTER</b>                       |                  |                   |              |                  |                   |              |                  |                   |              |
| <b>FRESNO UNIFIED SCHOOL DISTRICT</b>                            |                  |                   |              |                  |                   |              |                  |                   |              |
| <b>FUND BALANCE, RESERVES</b>                                    |                  |                   |              |                  |                   |              |                  |                   |              |
| 1. Beginning Fund Balance  | 1,728,710.00     | 0.00              | 1,728,710.00 | 1,578,583.00     | 0.00              | 1,578,583.00 | 1,548,074.00     | 0.00              | 1,548,074.00 |
| a. As of July 1  | 0.00             | 0.00              | 0.00         | 0.00             | 0.00              | 0.00         | 0.00             | 0.00              | 0.00         |
| b. Adjustments/Restatements to Beginning Balance                 | 1,728,710.00     | 0.00              | 1,728,710.00 | 1,578,583.00     | 0.00              | 1,578,583.00 | 1,548,074.00     | 0.00              | 1,548,074.00 |
| c. Adjusted Beginning Balance                                    | 1,728,710.00     | 0.00              | 1,728,710.00 | 1,578,583.00     | 0.00              | 1,578,583.00 | 1,548,074.00     | 0.00              | 1,548,074.00 |
| 2. Ending Fund Balance, June 30 (E+F1c)                          | 1,578,583.00     | 0.00              | 1,578,583.00 | 1,548,074.00     | 0.00              | 1,548,074.00 | 1,476,131.00     | 0.00              | 1,476,131.00 |
| 3. Components of Ending Fund Balance                             |                  |                   |              |                  |                   |              |                  |                   |              |
| a. Nonspendable  |                  |                   |              |                  |                   |              |                  |                   |              |
| Revolving Cash   | 0.00             | 0.00              | 0.00         | 0.00             | 0.00              | 0.00         | 0.00             | 0.00              | 0.00         |
| Stores   | 0.00             | 0.00              | 0.00         | 0.00             | 0.00              | 0.00         | 0.00             | 0.00              | 0.00         |
| Prepaid Expenditures   | 0.00             | 0.00              | 0.00         | 0.00             | 0.00              | 0.00         | 0.00             | 0.00              | 0.00         |
| All Others   | 0.00             | 0.00              | 0.00         | 0.00             | 0.00              | 0.00         | 0.00             | 0.00              | 0.00         |
| b. Restricted  | 0.00             | 0.00              | 0.00         | 0.00             | 0.00              | 0.00         | 0.00             | 0.00              | 0.00         |
| c. Committed   | 0.00             | 0.00              | 0.00         | 0.00             | 0.00              | 0.00         | 0.00             | 0.00              | 0.00         |
| Stabilization Arrangements                                       | 0.00             | 0.00              | 0.00         | 0.00             | 0.00              | 0.00         | 0.00             | 0.00              | 0.00         |
| Other Commitments  | 0.00             | 0.00              | 0.00         | 0.00             | 0.00              | 0.00         | 0.00             | 0.00              | 0.00         |
| d. Assigned  | 0.00             | 0.00              | 0.00         | 0.00             | 0.00              | 0.00         | 0.00             | 0.00              | 0.00         |
| Other Assignments  | 0.00             | 0.00              | 0.00         | 0.00             | 0.00              | 0.00         | 0.00             | 0.00              | 0.00         |
| e. Unassigned/Unappropriated Reserves for Economic Uncertainties | 1,578,583.00     | 0.00              | 1,578,583.00 | 1,548,074.00     | 0.00              | 1,548,074.00 | 1,476,131.00     | 0.00              | 1,476,131.00 |
| Undesignated/Unappropriated Amount                               | 0.00             | 0.00              | 0.00         | 0.00             | 0.00              | 0.00         | 0.00             | 0.00              | 0.00         |
| Components of Ending Fund Balance (Must Balance with Line 2)     | 1,578,583.00     | 0.00              | 1,578,583.00 | 1,548,074.00     | 0.00              | 1,548,074.00 | 1,476,131.00     | 0.00              | 1,476,131.00 |
| <b>GRADE SPAN</b>  |                  |                   |              |                  |                   |              |                  |                   |              |
| Grades K -3  | 255.00           | 247.59            | 57.05%       | 255.00           | 247.59            | 97.09%       | 255.00           | 247.59            | 97.09%       |
| Grades 4-6   | 93.00            | 87.71             | 94.31%       | 93.00            | 87.71             | 94.31%       | 93.00            | 87.71             | 94.31%       |
| Grades 7-8   | 0.00             | 0.00              | 0.00%        | 0.00             | 0.00              | 0.00%        | 0.00             | 0.00              | 0.00%        |
| Grades 9-12  | 0.00             | 0.00              | 0.00%        | 0.00             | 0.00              | 0.00%        | 0.00             | 0.00              | 0.00%        |
| TOTALS   | 348.00           | 335.30            | 47.85%       | 348.00           | 335.30            | 47.85%       | 348.00           | 335.30            | 47.85%       |
| Unduplicated Count   | TOTAL ENROLLMENT | UNDULICATED COUNT | %            | TOTAL ENROLLMENT | UNDULICATED COUNT | %            | TOTAL ENROLLMENT | UNDULICATED COUNT | %            |
|  | 348.00           | 129.00            | 37.07%       | 348.00           | 129.00            | 37.07%       | 348.00           | 129.00            | 37.07%       |

| Description  | 2015-16 Estimated Actuals |            |            | 2016-17 Budget    |                      |                      |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|  | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>A. DISTRICT</b>   |                           |            |            |                   |                      |                      |
| <b>1. Total District Regular ADA</b><br>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)  | 335.29                    | 335.29     | 335.29     | 335.29            | 335.29               | 335.29               |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) |                           |            |            |                   |                      |                      |
| <b>3. Total Basic Aid Open Enrollment Regular ADA</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)                               |                           |            |            |                   |                      |                      |
| <b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>   | 335.29                    | 335.29     | 335.29     | 335.29            | 335.29               | 335.29               |
| <b>5. District Funded County Program ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Community Schools  |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class   |                           |            |            |                   |                      |                      |
| c. Special Education-NPS/LCI   |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year   |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs:<br>Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools  |                           |            |            |                   |                      |                      |
| f. County School Tuition Fund<br>(Out of State Tuition) [EC 2000 and 46380]  |                           |            |            |                   |                      |                      |
| <b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>   | 335.29                    | 335.29     | 335.29     | 335.29            | 335.29               | 335.29               |
| <b>7. Adults in Correctional Facilities</b>  |                           |            |            |                   |                      |                      |
| <b>8. Charter School ADA</b><br>(Enter Charter School ADA using Tab C. Charter School ADA)   |                           |            |            |                   |                      |                      |

**Kepler Neighborhood School  
Charter School Financial Reporting  
Budget/Interim  
Fiscal Year 2016/2017**

Charter Name: Kepler Neighborhood School

Chartering Authority: Fresno Unified School District

| Reporting Period   |  |
|--------------------|--|
| Preliminary Budget | <input checked="" type="radio"/> July 1                    |
| First Interim      | <input type="radio"/> October 31 (Due December 15)         |
| Second Interim     | <input type="radio"/> January 31 (Due March 15)            |
| Third Interim      | <input type="radio"/> April 30 - If requested (Due June 1) |

Fiscal Year: 2016/2017


Subsequent Year 1: 2017/2018

Subsequent Year 2: 2018/2019

**CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION:**

I certify that based upon current projections this charter school will be able to meet its financial obligations for the remainder of *this fiscal year and the next two subsequent years*.

Christine Montanez



Print Name

Signature

Executive Director

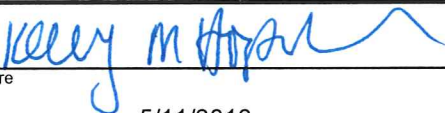
5/11/2016

Title

Date

**PREPARER'S INFORMATION:**

Kelly Hoppe



Client Manager

5/11/2016

Title

Date

510-663-3500 x319

kelly.hoppe@edtec.com

Telephone Number

E-Mail Address

**AUTHORIZING ENTITY CERTIFICATION:**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
E-Mail Address

**Submit completed report to:**  
Fresno County Office of Education  
District Financial Services Department  
1111 Van Ness Ave.  
Fresno, CA 93721

2016/2017 Preliminary Budget  
GENERAL FUND  
SUMMARY  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| Description   | Object Codes        | Summary - Unrestricted/Restricted |                                     |                     |                           |                             |                    |
|---|---------------------|-----------------------------------|-------------------------------------|---------------------|---------------------------|-----------------------------|--------------------|
|   |                     | Original Budget (A)               | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col. B & D) (E) | % Diff (E / B) (F) |
| <b>A. REVENUES</b>  |                     |                                   |                                     |                     |                           |                             |                    |
| 1) Local Control Funding Formula Sources  | 8010-8099           | 3,126,466.00                      | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 2) Federal Revenues   | 8100-8299           | 171,914.00                        | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 3) Other State Revenues   | 8300-8599           | 408,142.57                        | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 4) Other Local Revenues   | 8600-8799           | 64,276.00                         | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 5) TOTAL REVENUES   |                     | 3,770,798.57                      | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>B. EXPENDITURES</b>  |                     |                                   |                                     |                     |                           |                             |                    |
| 1) Certificated Salaries  | 1000-1999           | 1,244,804.83                      | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 2) Classified Salaries  | 2000-2999           | 320,413.54                        | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 3) Employee Benefits  | 3000-3999           | 510,116.34                        | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 4) Books and Supplies   | 4000-4999           | 344,554.97                        | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 5) Services, Other Operating Expenses   | 5000-5999           | 1,213,251.52                      | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 6) Capital Outlay   | 6000-6599           | 14,000.00                         | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 7) Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299 7400-7499 | 0.00                              | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 8) Direct Support/Indirect Costs  | 7300-7399           | 0.00                              | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 9) TOTAL EXPENDITURES   |                     | 3,647,141.20                      | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                     |                                   |                                     |                     |                           |                             |                    |
|   |                     | 123,657.37                        | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                     |                                   |                                     |                     |                           |                             |                    |
| 1) Interfund Transfers  |                     |                                   |                                     |                     |                           |                             |                    |
| a) Transfers In   | 8910-8929           | 0.00                              | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| b) Transfers Out  | 7610-7629           | 0.00                              | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 2) Other Sources/Uses   |                     |                                   |                                     |                     |                           |                             |                    |
| a) Sources  | 8930-8979           | 0.00                              | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| b) Uses   | 7630-7699           | 0.00                              | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 3) Contributions  | 8980-8999           | 0.00                              | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                     | 0.00                              | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                     |                                   |                                     |                     |                           |                             |                    |
|   |                     | 123,657.37                        | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>F. FUND BALANCE</b>  |                     |                                   |                                     |                     |                           |                             |                    |
| 1) Beginning Fund Balance   |                     |                                   |                                     |                     |                           |                             |                    |
| a) As of July 1 - Unaudited   | 9791                | 653,924.82                        | 0.00                                |                     | 0.00                      | 0.00                        | 0.00%              |
| b) Audit Adjustments  | 9793                | 0.00                              | 0.00                                |                     | 0.00                      | 0.00                        | 0.00%              |
| c) As of July 1 - Audited (F1a + F1b)   |                     | 653,924.82                        | 0.00                                |                     | 0.00                      |                             |                    |
| d) Other Restatements   | 9795                | 0.00                              | 0.00                                |                     | 0.00                      | 0.00                        | 0.00%              |
| e) Net Beginning Balance (F1c + F1d)  |                     | 653,924.82                        | 0.00                                |                     | 0.00                      |                             |                    |
| 2) Ending Balance, June 30 (E + F1e)  |                     | 777,582.19                        | 0.00                                |                     | 0.00                      |                             |                    |

2016/2017 Preliminary Budget  
GENERAL FUND  
SUMMARY  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| Description   |                     | Unrestricted - Resources 0000-1999 |                                     |                     |                           |                             |                    |
|---|---------------------|------------------------------------|-------------------------------------|---------------------|---------------------------|-----------------------------|--------------------|
|   |                     | Original Budget (A)                | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col. B & D) (E) | % Diff (E / B) (F) |
| <b>A. REVENUES</b>  |                     |                                    |                                     |                     |                           |                             |                    |
| 1) Local Control Funding Formula Sources  | 8010-8099           | 3,126,466.00                       |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Federal Revenues   | 8100-8299           | 0.00                               |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Other State Revenues   | 8300-8599           | 408,142.57                         |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) Other Local Revenues   | 8600-8799           | 64,276.00                          |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) TOTAL REVENUES   |                     | 3,598,884.57                       | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>B. EXPENDITURES</b>  |                     |                                    |                                     |                     |                           |                             |                    |
| 1) Certificated Salaries  | 1000-1999           | 1,244,804.83                       |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Classified Salaries  | 2000-2999           | 285,550.63                         |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Employee Benefits  | 3000-3999           | 498,754.25                         |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) Books and Supplies   | 4000-4999           | 219,940.97                         |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) Services, Other Operating Expenses   | 5000-5999           | 1,212,176.52                       |                                     |                     |                           | 0.00                        | 0.00%              |
| 6) Capital Outlay   | 6000-6599           | 30,000.00                          |                                     |                     |                           | 0.00                        | 0.00%              |
| 7) Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299 7400-7499 |                                    |                                     |                     |                           | 0.00                        | 0.00%              |
| 8) Direct Support/Indirect Costs  | 7300-7399           |                                    |                                     |                     |                           | 0.00                        | 0.00%              |
| 9) TOTAL EXPENDITURES   |                     | 3,491,227.20                       | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                     | 107,657.37                         | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                     |                                    |                                     |                     |                           |                             |                    |
| 1) Interfund Transfers  |                     |                                    |                                     |                     |                           |                             |                    |
| a) Transfers In   | 8910-8929           |                                    |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Transfers Out  | 7610-7629           |                                    |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Other Sources/Uses   |                     |                                    |                                     |                     |                           |                             |                    |
| a) Sources  | 8930-8979           |                                    |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Uses   | 7630-7699           |                                    |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Contributions  | 8980-8999           |                                    |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                     | 0.00                               | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                     | 107,657.37                         | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>F. FUND BALANCE</b>  |                     |                                    |                                     |                     |                           |                             |                    |
| 1) Beginning Fund Balance   |                     |                                    |                                     |                     |                           |                             |                    |
| a) As of July 1 - Unaudited   | 9791                | 653,924.82                         |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Audit Adjustments  | 9793                |                                    |                                     |                     |                           | 0.00                        | 0.00%              |
| c) As of July 1 - Audited (F1a + F1b)   |                     | 653,924.82                         | 0.00                                |                     | 0.00                      |                             |                    |
| d) Other Restatements   | 9795                |                                    |                                     |                     |                           | 0.00                        | 0.00%              |
| e) Net Beginning Balance (F1c + F1d)  |                     | 653,924.82                         | 0.00                                |                     | 0.00                      |                             |                    |
| 2) Ending Balance, June 30 (E + F1e)  |                     | 761,582.19                         | 0.00                                |                     | 0.00                      |                             |                    |

2016/2017 Preliminary Budget  
GENERAL FUND  
SUMMARY  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

|   |                     | Restricted - Resources 2000-9999 |                                     |                     |                           |                             |                    |
|---|---------------------|----------------------------------|-------------------------------------|---------------------|---------------------------|-----------------------------|--------------------|
| Description   | Object Codes        | Original Budget (A)              | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col. B & D) (E) | % Diff (E / B) (F) |
| <b>A. REVENUES</b>  |                     |                                  |                                     |                     |                           |                             |                    |
| 1) Local Control Funding Formula Sources  | 8010-8099           |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Federal Revenues   | 8100-8299           | 171,914.00                       |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Other State Revenues   | 8300-8599           |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) Other Local Revenues   | 8600-8799           |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) TOTAL REVENUES   |                     | 171,914.00                       | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>B. EXPENDITURES</b>  |                     |                                  |                                     |                     |                           |                             |                    |
| 1) Certificated Salaries  | 1000-1999           |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Classified Salaries  | 2000-2999           | 34,862.92                        |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Employee Benefits  | 3000-3999           | 11,362.08                        |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) Books and Supplies   | 4000-4999           | 124,614.00                       |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) Services, Other Operating Expenses   | 5000-5999           | 1,075.00                         |                                     |                     |                           | 0.00                        | 0.00%              |
| 6) Capital Outlay   | 6000-6599           |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 7) Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299 7400-7499 |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 8) Direct Support/Indirect Costs  | 7300-7399           |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 9) TOTAL EXPENDITURES   |                     | 171,914.00                       | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                     | 0.00                             | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                     |                                  |                                     |                     |                           |                             |                    |
| 1) Interfund Transfers  |                     |                                  |                                     |                     |                           |                             |                    |
| a) Transfers In   | 8910-8929           |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Transfers Out  | 7610-7629           |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Other Sources/Uses   |                     |                                  |                                     |                     |                           |                             |                    |
| a) Sources  | 8930-8979           |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Uses   | 7630-7699           |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Contributions  | 8980-8999           |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                     | 0.00                             | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                     | 0.00                             | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>F. FUND BALANCE</b>  |                     |                                  |                                     |                     |                           |                             |                    |
| 1) Beginning Fund Balance   |                     |                                  |                                     |                     |                           |                             |                    |
| a) As of July 1 - Unaudited   | 9791                |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Audit Adjustments  | 9793                |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| c) As of July 1 - Audited (F1a + F1b)   |                     | 0.00                             | 0.00                                |                     | 0.00                      |                             |                    |
| d) Other Restatements   | 9795                |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| e) Net Beginning Balance (F1c + F1d)  |                     | 0.00                             | 0.00                                |                     | 0.00                      |                             |                    |
| 2) Ending Balance, June 30 (E + F1e)  |                     | 0.00                             | 0.00                                |                     | 0.00                      |                             |                    |

2016/2017 Preliminary Budget  
Cafeteria Special Reserve Fund  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| Description   | Object Codes        | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col. B & D) (E) | % Diff (E / B) (F) |
|---|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|-----------------------------|--------------------|
| <b>A. REVENUES</b>  |                     |                     |                                     |                     |                           |                             |                    |
| 1) Local Control Funding Formula Sources  | 8010-8099           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Federal Revenues   | 8100-8299           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Other State Revenues   | 8300-8599           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) Other Local Revenues   | 8600-8799           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) TOTAL REVENUES   |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>B. EXPENDITURES</b>  |                     |                     |                                     |                     |                           |                             |                    |
| 1) Certificated Salaries  | 1000-1999           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Classified Salaries  | 2000-2999           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Employee Benefits  | 3000-3999           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) Books and Supplies   | 4000-4999           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) Services, Other Operating Expenses   | 5000-5999           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 6) Capital Outlay   | 6000-6599           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 7) Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299 7400-7499 |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 8) Direct Support/Indirect Costs  | 7300-7399           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 9) TOTAL EXPENDITURES   |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                     |                     |                                     |                     |                           |                             |                    |
|   |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                     |                     |                                     |                     |                           |                             |                    |
| 1) Interfund Transfers  |                     |                     |                                     |                     |                           |                             |                    |
| a) Transfers In   | 8910-8929           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Transfers Out  | 7610-7629           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Other Sources/Uses   |                     |                     |                                     |                     |                           |                             |                    |
| a) Sources  | 8930-8979           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Uses   | 7630-7699           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Contributions  | 8980-8999           |                     |                                     |                     |                           |                             |                    |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                     |                     |                                     |                     |                           |                             |                    |
|   |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>F. FUND BALANCE</b>  |                     |                     |                                     |                     |                           |                             |                    |
| 1) Beginning Fund Balance   |                     |                     |                                     |                     |                           |                             |                    |
| a) As of July 1 - Unaudited   | 9791                |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Audit Adjustments  | 9793                |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| c) As of July 1 - Audited (F1a + F1b)   |                     | 0.00                | 0.00                                |                     | 0.00                      |                             |                    |
| d) Other Restatements   | 9795                |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| e) Net Beginning Balance (F1c + F1d)  |                     | 0.00                | 0.00                                |                     | 0.00                      |                             |                    |
| 2) Ending Balance, June 30 (E + F1e)  |                     | 0.00                | 0.00                                |                     | 0.00                      |                             |                    |

2016/2017 Preliminary Budget  
Special Reserve Fund for Other Than Capital Outlay Projects  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| Description   | Object Codes        | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col. B & D) (E) | % Diff (E / B) (F) |
|---|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|-----------------------------|--------------------|
| <b>A. REVENUES</b>  |                     |                     |                                     |                     |                           |                             |                    |
| 1) Local Control Funding Formula Sources  | 8010-8099           |                     |                                     |                     |                           |                             |                    |
| 2) Federal Revenues   | 8100-8299           |                     |                                     |                     |                           |                             |                    |
| 3) Other State Revenues   | 8300-8599           |                     |                                     |                     |                           |                             |                    |
| 4) Other Local Revenues   | 8600-8799           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) TOTAL REVENUES   |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>B. EXPENDITURES</b>  |                     |                     |                                     |                     |                           |                             |                    |
| 1) Certificated Salaries  | 1000-1999           |                     |                                     |                     |                           |                             |                    |
| 2) Classified Salaries  | 2000-2999           |                     |                                     |                     |                           |                             |                    |
| 3) Employee Benefits  | 3000-3999           |                     |                                     |                     |                           |                             |                    |
| 4) Books and Supplies   | 4000-4999           |                     |                                     |                     |                           |                             |                    |
| 5) Services, Other Operating Expenses   | 5000-5999           |                     |                                     |                     |                           |                             |                    |
| 6) Capital Outlay   | 6000-6599           |                     |                                     |                     |                           |                             |                    |
| 7) Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299 7400-7499 |                     |                                     |                     |                           |                             |                    |
| 8) Direct Support/Indirect Costs  | 7300-7399           |                     |                                     |                     |                           |                             |                    |
| 9) TOTAL EXPENDITURES   |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                     |                     |                                     |                     |                           |                             |                    |
|   |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                     |                     |                                     |                     |                           |                             |                    |
| 1) Interfund Transfers  |                     |                     |                                     |                     |                           |                             |                    |
| a) Transfers In   | 8910-8929           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Transfers Out  | 7610-7629           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Other Sources/Uses   |                     |                     |                                     |                     |                           |                             |                    |
| a) Sources  | 8930-8979           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Uses   | 7630-7699           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Contributions  | 8980-8999           |                     |                                     |                     |                           |                             |                    |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                     |                     |                                     |                     |                           |                             |                    |
|   |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>F. FUND BALANCE</b>  |                     |                     |                                     |                     |                           |                             |                    |
| 1) Beginning Fund Balance   |                     |                     |                                     |                     |                           |                             |                    |
| a) As of July 1 - Unaudited   | 9791                |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Audit Adjustments  | 9793                |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| c) As of July 1 - Audited (F1a + F1b)   |                     | 0.00                | 0.00                                |                     | 0.00                      |                             |                    |
| d) Other Restatements   | 9795                |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| e) Net Beginning Balance (F1c + F1d)  |                     | 0.00                | 0.00                                |                     | 0.00                      |                             |                    |
| 2) Ending Balance, June 30 (E + F1e)  |                     | 0.00                | 0.00                                |                     | 0.00                      |                             |                    |



2016/2017 Preliminary Budget  
Foundation Special Reserve Fund  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| Description   | Object Codes        | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col. B & D) (E) | % Diff (E / B) (F) |
|---|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|-----------------------------|--------------------|
| <b>A. REVENUES</b>  |                     |                     |                                     |                     |                           |                             |                    |
| 1) Local Control Funding Formula Sources  | 8010-8099           |                     |                                     |                     |                           |                             |                    |
| 2) Federal Revenues   | 8100-8299           |                     |                                     |                     |                           |                             |                    |
| 3) Other State Revenues   | 8300-8599           |                     |                                     |                     |                           |                             |                    |
| 4) Other Local Revenues   | 8600-8799           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) TOTAL REVENUES   |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>B. EXPENDITURES</b>  |                     |                     |                                     |                     |                           |                             |                    |
| 1) Certificated Salaries  | 1000-1999           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Classified Salaries  | 2000-2999           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Employee Benefits  | 3000-3999           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) Books and Supplies   | 4000-4999           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) Services, Other Operating Expenses   | 5000-5999           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 6) Capital Outlay   | 6000-6599           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 7) Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299 7400-7499 |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 8) Direct Support/Indirect Costs  | 7300-7399           |                     |                                     |                     |                           |                             |                    |
| 9) TOTAL EXPENDITURES   |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                     |                     |                                     |                     |                           |                             |                    |
|   |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                     |                     |                                     |                     |                           |                             |                    |
| 1) Interfund Transfers  |                     |                     |                                     |                     |                           |                             |                    |
| a) Transfers In   | 8910-8929           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Transfers Out  | 7610-7629           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Other Sources/Uses   |                     |                     |                                     |                     |                           |                             |                    |
| a) Sources  | 8930-8979           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Uses   | 7630-7699           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Contributions  | 8980-8999           |                     |                                     |                     |                           |                             |                    |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                     |                     |                                     |                     |                           |                             |                    |
|   |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>F. FUND BALANCE</b>  |                     |                     |                                     |                     |                           |                             |                    |
| 1) Beginning Fund Balance   |                     |                     |                                     |                     |                           |                             |                    |
| a) As of July 1 - Unaudited   | 9791                |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Audit Adjustments  | 9793                |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| c) As of July 1 - Audited (F1a + F1b)   |                     | 0.00                | 0.00                                |                     | 0.00                      |                             |                    |
| d) Other Restatements   | 9795                |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| e) Net Beginning Balance (F1c + F1d)  |                     | 0.00                | 0.00                                |                     | 0.00                      |                             |                    |
| 2) Ending Balance, June 30 (E + F1e)  |                     | 0.00                | 0.00                                |                     | 0.00                      |                             |                    |

| Description   | Object Codes        | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col. B & D) (E) | % Diff (E / B) (F) |
|---|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|-----------------------------|--------------------|
| <b>A. REVENUES</b>  |                     |                     |                                     |                     |                           |                             |                    |
| 1) Local Control Funding Formula Sources  | 8010-8099           |                     |                                     |                     |                           |                             |                    |
| 2) Federal Revenues   | 8100-8299           |                     |                                     |                     |                           |                             |                    |
| 3) Other State Revenues   | 8300-8599           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) Other Local Revenues   | 8600-8799           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) TOTAL REVENUES   |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>B. EXPENDITURES</b>  |                     |                     |                                     |                     |                           |                             |                    |
| 1) Certificated Salaries  | 1000-1999           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Classified Salaries  | 2000-2999           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Employee Benefits  | 3000-3999           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) Books and Supplies   | 4000-4999           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) Services, Other Operating Expenses   | 5000-5999           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 6) Capital Outlay   | 6000-6599           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 7) Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299 7400-7499 |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 8) Direct Support/Indirect Costs  | 7300-7399           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 9) TOTAL EXPENDITURES   |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                     |                     |                                     |                     |                           |                             |                    |
| 1) Interfund Transfers  |                     |                     |                                     |                     |                           |                             |                    |
| a) Transfers In   | 8910-8929           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Transfers Out  | 7610-7629           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Other Sources/Uses   |                     |                     |                                     |                     |                           |                             |                    |
| a) Sources  | 8930-8979           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Uses   | 7630-7699           |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Contributions  | 8980-8999           |                     |                                     |                     |                           |                             |                    |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>F. FUND BALANCE</b>  |                     |                     |                                     |                     |                           |                             |                    |
| 1) Beginning Fund Balance   |                     |                     |                                     |                     |                           |                             |                    |
| a) As of July 1 - Unaudited   | 9791                |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Audit Adjustments  | 9793                |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| c) As of July 1 - Audited (F1a + F1b)   |                     | 0.00                | 0.00                                |                     | 0.00                      |                             |                    |
| d) Other Restatements   | 9795                |                     |                                     |                     |                           | 0.00                        | 0.00%              |
| e) Net Beginning Balance (F1c + F1d)  |                     | 0.00                | 0.00                                |                     | 0.00                      |                             |                    |
| 2) Ending Balance, June 30 (E + F1e)  |                     | 0.00                | 0.00                                |                     | 0.00                      |                             |                    |

| Description   | ESTIMATED<br>P-2 REPORT ADA<br>(If declining<br>enrollment) | ESTIMATED<br>LCFF ADA<br>Original Budget<br>(A) | ESTIMATED<br>LCFF ADA<br>Board Approved<br>Operating Budget<br>(B) | ESTIMATED<br>LCFF ADA<br>Projected<br>Year Totals<br>(C) | DIFFERENCE<br>(Col. C - B)<br>(D) | PERCENTAGE<br>DIFFERENCE<br>(Col. D / B)<br>(E) |
|---|---|---|--|--|-----------------------------------|---|
| <b>ELEMENTARY</b>   |   |   |  |  |                                   |   |
| 1. General Education  |   | 365.96  |  | 0.00   | 0.00                              | 0%  |
| 2. Special Education  |   |   |  |  | 0.00                              | 0%  |
| 3. Independent Study  |   |   |  |  | 0.00                              | 0%  |
| <b>HIGH SCHOOL</b>  |   |   |  |  |                                   |   |
| 4. General Education  |   |   |  |  | 0.00                              | 0%  |
| 5. Special Education  |   |   |  |  | 0.00                              | 0%  |
| 6. Independent Study  |   |   |  |  | 0.00                              | 0%  |
| <b>COUNTY SUPPLEMENT</b>  |   |   |  |  |                                   |   |
| 7. County Community Schools   |   |   |  |  | 0.00                              | 0%  |
| 8. Special Education  |   |   |  |  | 0.00                              | 0%  |
| 9. TOTAL, ELEMENTARY, HIGH SCHOOL &<br>COUNTY SUPPLEMENT                              | 0.00  | 365.96  | 0.00   | 0.00   | 0.00                              | 0%  |
| 10. ADA for Necessary Small Schools also included in<br>lines 1-6.                    |   |   |  |  | 0.00                              | 0%  |
| 11. Regional Occupational Centers/Programs (ROC/P)                                    |   |   |  |  | 0.00                              | 0%  |
| <b>CLASSES FOR ADULTS</b>   |   |   |  |  |                                   |   |
| 12. Concurrently Enrolled Secondary Students  |   |   |  |  | 0.00                              | 0%  |
| 13. Adults Enrolled, State Apportioned  |   |   |  |  | 0.00                              | 0%  |
| 14. Independent Study - (21 or older and 19 or over<br>and not continuously enrolled) |   |   |  |  | 0.00                              | 0%  |
| 15. TOTAL, CLASSES FOR ADULTS   | 0.00  | 0.00  | 0.00   | 0.00   | 0.00                              | 0%  |
| 16. Adults in Correctional Facilities   |   |   |  |  | 0.00                              | 0%  |
| 17. ADA TOTALS (Sum of lines 9, 11)   | 0.00  | 365.96  | 0.00   | 0.00   | 0.00                              | 0%  |
| <b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>   |   |   |  |  |                                   |   |
| 18. Elementary  |   |   |  |  | 0.00                              | 0%  |
| 19. High School   |   |   |  |  | 0.00                              | 0%  |
| 20. TOTAL, SUPPLEMENTAL HOURS   | 0.00  | 0.00  | 0.00   | 0.00   | 0.00                              | 0%  |
| <b>COMMUNITY DAY SCHOOLS - Additional Funds</b>                                       |   |   |  |  |                                   |   |
| 21. ELEMENTARY  |   |   |  |  |                                   |   |
| a. 5th and 6th Hours (ADA)  |   |   |  |  | 0.00                              | 0%  |
| b. 7th and 8th Pupil Hours (report in hours)  |   |   |  |  | 0.00                              | 0%  |
| 22. HIGH SCHOOL   |   |   |  |  |                                   |   |
| a. 5th and 6th Hours (ADA)  |   |   |  |  | 0.00                              | 0%  |
| b. 7th and 8th Pupil Hours (report in hours)  |   |   |  |  | 0.00                              | 0%  |

| ACTUALS THRU MONTH OF (Enter Month Name): |           | July | August | September | October | November | December |
|---|-----------|------|--------|-----------|---------|----------|----------|
| A. BEGINNING CASH                         | 9110      | 0.00 | 0.00   | 0.00      | 0.00    | 0.00     | 0.00     |
| B. RECEIPTS                               |           |      |        |           |         |          |          |
| Local Control Funding Formula             |           |      |        |           |         |          |          |
| Property Tax                              | 8020-8079 |      |        |           |         |          |          |
| State Aid - LCFF & EPA                    | 8010-8019 |      |        |           |         |          |          |
| Other                                     | 8080-8099 |      |        |           |         |          |          |
| Federal Revenues                          | 8100-8299 |      |        |           |         |          |          |
| Other State Revenues                      | 8300-8599 |      |        |           |         |          |          |
| Other Local Revenues                      | 8600-8799 |      |        |           |         |          |          |
| Interfund Transfers In                    | 8910-8929 |      |        |           |         |          |          |
| All Other Financing Sources               | 8931-8979 |      |        |           |         |          |          |
| Other Receipts/Non-Revenue                |           |      |        |           |         |          |          |
| TOTAL RECEIPTS                            |           | 0.00 | 0.00   | 0.00      | 0.00    | 0.00     | 0.00     |
| C. DISBURSEMENTS                          |           |      |        |           |         |          |          |
| Certificated Salaries                     | 1000-1999 |      |        |           |         |          |          |
| Classified Salaries                       | 2000-2999 |      |        |           |         |          |          |
| Employee Benefits                         | 3000-3999 |      |        |           |         |          |          |
| Supplies and Services                     | 4000-5999 |      |        |           |         |          |          |
| Capital Outlays                           | 6000-6599 |      |        |           |         |          |          |
| Other Outgo                               | 7000-7499 |      |        |           |         |          |          |
| Interfund Transfers Out                   | 7600-7629 |      |        |           |         |          |          |
| All Other Financing Uses                  | 7630-7699 |      |        |           |         |          |          |
| Other Disbursements/non Expenditures      |           |      |        |           |         |          |          |
| TOTAL DISBURSEMENTS                       |           | 0.00 | 0.00   | 0.00      | 0.00    | 0.00     | 0.00     |
| D. PRIOR YEAR TRANSACTIONS                |           |      |        |           |         |          |          |
| Accounts Receivable                       |           |      |        |           |         |          |          |
| Accounts Payable                          |           |      |        |           |         |          |          |
| TOTAL PRIOR YEAR TRANSACTIONS             |           | 0.00 | 0.00   | 0.00      | 0.00    | 0.00     | 0.00     |
| E. NET INCREASE/DECREASE (B - C + D)      |           | 0.00 | 0.00   | 0.00      | 0.00    | 0.00     | 0.00     |
| F. ENDING CASH (A + E)                    |           | 0.00 | 0.00   | 0.00      | 0.00    | 0.00     | 0.00     |
| G. ENDING CASH, PLUS ACCRUALS             |           |      |        |           |         |          |          |

| ACTUALS THRU MONTH OF (Enter Month Name): | Object    | 2016/2017 Preliminary Budget Cashflow Worksheet |          |       |       |      |      | Accruals |
|---|-----------|---|----------|-------|-------|------|------|----------|
|   |           | January   | February | March | April | May  | June |          |
| A. BEGINNING CASH                         | 9110      | 0.00  | 0.00     | 0.00  | 0.00  | 0.00 | 0.00 | 0.00     |
| B. RECEIPTS                               |           |   |          |       |       |      |      |          |
| Local Control Funding Formula             |           |   |          |       |       |      |      |          |
| Property Tax                              | 8020-8079 |   |          |       |       |      |      |          |
| State Aid - LCFF & EPA                    | 8010-8019 |   |          |       |       |      |      |          |
| Other                                     | 8080-8099 |   |          |       |       |      |      |          |
| Federal Revenues                          | 8100-8299 |   |          |       |       |      |      |          |
| Other State Revenues                      | 8300-8599 |   |          |       |       |      |      |          |
| Other Local Revenues                      | 8600-8799 |   |          |       |       |      |      |          |
| Interfund Transfers In                    | 8910-8929 |   |          |       |       |      |      |          |
| All Other Financing Sources               | 8931-8979 |   |          |       |       |      |      |          |
| Other Receipts/Non-Revenue                |           |   |          |       |       |      |      |          |
| TOTAL RECEIPTS                            |           | 0.00  | 0.00     | 0.00  | 0.00  | 0.00 | 0.00 | 0.00     |
| C. DISBURSEMENTS                          |           |   |          |       |       |      |      |          |
| Certificated Salaries                     | 1000-1999 |   |          |       |       |      |      |          |
| Classified Salaries                       | 2000-2999 |   |          |       |       |      |      |          |
| Employee Benefits                         | 3000-3999 |   |          |       |       |      |      |          |
| Supplies and Services                     | 4000-5999 |   |          |       |       |      |      |          |
| Capital Outlays                           | 6000-6599 |   |          |       |       |      |      |          |
| Other Outgo                               | 7000-7499 |   |          |       |       |      |      |          |
| Interfund Transfers Out                   | 7600-7629 |   |          |       |       |      |      |          |
| All Other Financing Uses                  | 7630-7699 |   |          |       |       |      |      |          |
| Other Disbursements/non Expenditures      |           |   |          |       |       |      |      |          |
| TOTAL DISBURSEMENTS                       |           | 0.00  | 0.00     | 0.00  | 0.00  | 0.00 | 0.00 | 0.00     |
| D. PRIOR YEAR TRANSACTIONS                |           |   |          |       |       |      |      |          |
| Accounts Receivable                       |           |   |          |       |       |      |      |          |
| Accounts Payable                          |           |   |          |       |       |      |      |          |
| TOTAL PRIOR YEAR TRANSACTIONS             |           | 0.00  | 0.00     | 0.00  | 0.00  | 0.00 | 0.00 | 0.00     |
| E. NET INCREASE/DECREASE (B - C + D)      |           | 0.00  | 0.00     | 0.00  | 0.00  | 0.00 | 0.00 | 0.00     |
| F. ENDING CASH (A + E)                    |           | 0.00  | 0.00     | 0.00  | 0.00  | 0.00 | 0.00 | 0.00     |
| G. ENDING CASH, PLUS ACCRUALS             |           |   |          |       |       |      |      |          |

| ACTUALS THRU MONTH OF (Enter Month Name): | Object    | Total |
|---|-----------|-------|
| A. BEGINNING CASH                         | 9110      |       |
| B. RECEIPTS                               |           |       |
| Local Control Funding Formula             |           |       |
| Property Tax                              | 8020-8079 | 0.00  |
| State Aid - LCFF & EPA                    | 8010-8019 | 0.00  |
| Other                                     | 8080-8099 | 0.00  |
| Federal Revenues                          | 8100-8299 | 0.00  |
| Other State Revenues                      | 8300-8599 | 0.00  |
| Other Local Revenues                      | 8600-8799 | 0.00  |
| Interfund Transfers In                    | 8910-8929 | 0.00  |
| All Other Financing Sources               | 8931-8979 | 0.00  |
| Other Receipts/Non-Revenue                |           | 0.00  |
| TOTAL RECEIPTS                            |           | 0.00  |
| C. DISBURSEMENTS                          |           |       |
| Certificated Salaries                     | 1000-1999 | 0.00  |
| Classified Salaries                       | 2000-2999 | 0.00  |
| Employee Benefits                         | 3000-3999 | 0.00  |
| Supplies and Services                     | 4000-5999 | 0.00  |
| Capital Outlays                           | 6000-6599 | 0.00  |
| Other Outgo                               | 7000-7499 | 0.00  |
| Interfund Transfers Out                   | 7600-7629 | 0.00  |
| All Other Financing Uses                  | 7630-7699 | 0.00  |
| Other Disbursements/non Expenditures      |           | 0.00  |
| TOTAL DISBURSEMENTS                       |           | 0.00  |
| D. PRIOR YEAR TRANSACTIONS                |           |       |
| Accounts Receivable                       |           | 0.00  |
| Accounts Payable                          |           | 0.00  |
| TOTAL PRIOR YEAR TRANSACTIONS             |           | 0.00  |
| E. NET INCREASE/DECREASE (B - C + D)      |           | 0.00  |
| F. ENDING CASH (A + E)                    |           |       |
| G. ENDING CASH, PLUS ACCRUALS             |           | 0.00  |

1. Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

|  |               |     |
|--|---------------|-----|
| a. Enter Board Approved Operating Budget - LCFF K-12 ADA (Form ADA, column B, sum of lines 1-6)  | <u>n/a</u>    | ADA |
| b. Enter Projected Year Totals - LCFF K-12 ADA (Form ADA, column C, sum of lines 1-6)  | <u>365.96</u> | ADA |
| c. Difference between budgeted and projected (Step 1b minus 1a)  | <u>n/a</u>    | ADA |
| d. Percentage of change from Board Approved Operating Budget   | <u>n/a</u>    |     |
| e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget. |               |     |

n/a. The budget has not yet been board approved for next year. Projected total ADA is listed above at 365.96

2. Status of Employee Salary and Benefits Negotiations

|   | <u>Certificated</u> | <u>Classified</u> |
|---|---------------------|-------------------|
| a. Enter the number of FTEs projected in this interim report.               | <u>25.5</u>         | <u>13.9</u>       |
| b. Enter the number of FTEs from the original adopted report.               | <u>n/a</u>          | <u>n/a</u>        |
| c. Are salary and benefit negotiations settled for the current fiscal year? | <u>Yes</u>          | <u>Yes</u>        |

\*\*\* PLEASE NOTE \*\*\* If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

|  |                 |                 |
|--|-----------------|-----------------|
| 1. Total cost of the salary settlement.                | <u>1244805</u>  | <u>320414</u>   |
| 2. Amount of salary settlement included in the budget. | <u></u>         | <u></u>         |
| 3. Period of agreement.                                | <u>FY 15-16</u> | <u>FY 15-16</u> |
| 4. Is salary increase on-going or a one-time bonus?    | <u>on-going</u> | <u>on-going</u> |

e. If negotiations have not been settled:

|   |         |         |
|---|---------|---------|
| 1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)                 | <u></u> | <u></u> |
| 2. If yes, how much for each of the following:  |         |         |
| a. Salaries   | <u></u> | <u></u> |
| b. Health and Welfare Benefits  | <u></u> | <u></u> |
| 3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars. | <u></u> | <u></u> |

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) \_\_\_\_\_

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

| Type of Commitment              | # of Years | Balance as of July 1, 2016 | 2016/2017 Payment (P & I) | 2017/2018 Payment (P & I) | 2018/2019 Payment (P & I) | Fund/Object Code/Resource |
|---------------------------------|------------|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| State School Building Loans     |            |                            |                           |                           |                           |                           |
| Other Postemployment Benefits   |            |                            |                           |                           |                           |                           |
| Compensated Absences            |            |                            |                           |                           |                           |                           |
| Certificates of Participation   |            |                            |                           |                           |                           |                           |
| Other Outstanding Loan Balances |            |                            |                           |                           |                           |                           |
| Capital Leases                  |            |                            |                           |                           |                           |                           |
| Other Commitments:              |            |                            |                           |                           |                           |                           |
| CDE Revolving Loan              | 2          | 125000                     | 62500                     | 62500                     |                           |                           |
|                                 |            |                            |                           |                           |                           |                           |
|                                 |            |                            |                           |                           |                           |                           |
|                                 |            |                            |                           |                           |                           |                           |

Comments:

N/A

4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No)

No \_\_\_\_\_

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.



5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

|   |              |
|---|--------------|
| Board Approved Operating Budget - Contributions (Form GF Unrestricted, Column B, Line D3) | <u>0.00</u>  |
| Projected Year Totals - Contributions (Form GF Unrestricted, Column D, Line D3)           | <u>0.00</u>  |
| Percentage of change from Board Approved Operating Budget                                 | <u>0.00%</u> |

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

N/A

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6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

N/A

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7. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

n/a

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8. Retiree Health and Welfare Benefits Liability

a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? no

b. If accounted for on a pay-as-you-go basis, please disclose the following:

| Fiscal Year                        | #REF!                       | 2017/2018                   | 2018/2019                   |
|------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| No. of Retirees Receiving Benefits | <u>                    </u> | <u>                    </u> | <u>                    </u> |
| Total Annual Cost                  | <u>                    </u> | <u>                    </u> | <u>                    </u> |
| Annual Charter School Contribution | <u>                    </u> | <u>                    </u> | <u>                    </u> |
| Annual Retiree Contribution        | <u>                    </u> | <u>                    </u> | <u>                    </u> |

c. If your plan provides Health and Welfare benefits for retirees over the age of 65:

1. What is the unfunded liability for providing this benefit?
2. Enter the date of the actuarial report used as a basis for determining the unfunded liability.

2015/2016  
2016/2017  
2017/2018  
2018/2019  
2019/2020  
2021/2022  
2022/2023  
2023/2024  
2024/2025  
2025/2026  
2026/2027  
2027/2028  
2028/2029  
2029/2030

**Kepler Neighborhood School**

Multyear Budget Summary

As of March 31, 2016

|   | 2017/18          | 2018/19          |
|---|------------------|------------------|
| <b>SUMMARY</b>                                      |                  |                  |
| <b>Revenue</b>                                      |                  |                  |
| General Block Grant                                 | 3,745,044        | 3,756,489        |
| Federal Revenue                                     | 198,173          | 208,940          |
| Other State Revenues                                | 410,256          | 410,256          |
| Local Revenues                                      | 36,334           | 36,728           |
| Fundraising and Grants                              | 29,175           | 30,050           |
| <b>Total Revenue</b>                                | <b>4,418,982</b> | <b>4,442,463</b> |
| <b>Expenses</b>                                     |                  |                  |
| Compensation and Benefits                           | 2,289,480        | 2,510,604        |
| Books and Supplies                                  | 335,182          | 277,140          |
| Services and Other Operating Expenditures:          | 1,353,810        | 1,500,511        |
| Capital Outlay                                      | -                | -                |
| <b>Total Expenses</b>                               | <b>3,978,473</b> | <b>4,288,256</b> |
| <b>Operating Income (excluding Depreciation)</b>    | <b>440,509</b>   | <b>154,208</b>   |
| <b>Operating Income (including Depreciation)</b>    | <b>426,509</b>   | <b>140,208</b>   |
| <b>Fund Balance</b>                                 |                  |                  |
| Beginning Balance (Unaudited)                       | 777,582          | 1,204,091        |
| Audit Adjustment                                    | -                | -                |
| Beginning Balance (Audited)                         | 777,582          | 1,204,091        |
| Operating Income (including Depreciation)           | 426,509          | 140,208          |
| <b>Ending Fund Balance (including Depreciation)</b> | <b>1,204,091</b> | <b>1,344,299</b> |
| <b>Ending Fund Balance as a % of Expenses</b>       | <b>30%</b>       | <b>31%</b>       |

**Kepler Neighborhood School**  
Multiyear Budget Summary  
As of March 31, 2016

| 2017/18 | 2018/19 |
|---------|---------|
|---------|---------|

| Preliminary Budget | Preliminary Budget |
|--------------------|--------------------|
|--------------------|--------------------|

**Kepler Neighborhood School**  
 Multiyear Budget Summary  
 As of March 31, 2016

| 2017/18 | 2018/19 |
|---------|---------|
|---------|---------|

| Detail                         | Preliminary Budget | Preliminary Budget |
|--------------------------------|--------------------|--------------------|
| <b>Enrollment Summary</b>      |                    |                    |
| K-3                            | 218                | 218                |
| 4-6                            | 144                | 144                |
| 7-8                            | 96                 | 96                 |
| <b>Total Enrolled</b>          | <b>458</b>         | <b>458</b>         |
| <b>ADA %</b>                   |                    |                    |
| K-3                            | 94%                | 94%                |
| 4-6                            | 95%                | 95%                |
| 7-8                            | 95%                | 95%                |
| <b>Average</b>                 | <b>94%</b>         | <b>94%</b>         |
| <b>ADA</b>                     |                    |                    |
| K-3                            | 203.8              | 203.8              |
| 4-6                            | 136.8              | 136.8              |
| 7-8                            | 91.2               | 91.2               |
| 9-12                           | 0.0                | 0.0                |
| <b>Total ADA</b>               | <b>431.8</b>       | <b>431.8</b>       |
| <b>Demographic Information</b> |                    |                    |

# Kepler Neighborhood School

## Multiyear Budget Summary

As of March 31, 2016

| 2017/18 | 2018/19 |
|---------|---------|
|---------|---------|

|  | Preliminary Budget | Preliminary Budget |
|--|--------------------|--------------------|
| <b>LCFF Entitlement</b>                        |                    |                    |
| 8011 Charter Schools LCFF - State Aid          | 3,340,851          | 3,352,296          |
| 8012 Education Protection Account Entitlement  | 86,366             | 86,366             |
| 8096 Charter Schools in Lieu of Property Taxes | 317,827            | 317,827            |
| <b>SUBTOTAL - LCFF Entitlement</b>             | <b>3,745,044</b>   | <b>3,756,489</b>   |
| <b>Federal Revenue</b>                         |                    |                    |
| 8100 Special Education - Entitlement           | -                  | -                  |
| 8181 Child Nutrition Programs                  | 147,218            | 147,218            |
| 8220 Title I                                   | 47,300             | 57,404             |
| 8291 Title II                                  | 3,655              | 4,318              |
| 8298 Implementation Grant                      | -                  | -                  |
| 8299 All Other Federal Revenue                 | -                  | -                  |
| <b>SUBTOTAL - Federal Income</b>               | <b>198,173</b>     | <b>208,940</b>     |
| <b>Other State Revenues</b>                    |                    |                    |
| 8300 Other State Apportionments - Prior Years  | -                  | -                  |
| 8319 Child Nutrition - State                   | 8,222              | 8,222              |
| 8520 School Facilities Apportionments          | 323,873            | 323,873            |
| 8545 Mandated Cost Reimbursements              | -                  | -                  |
| 8550 State Lottery Revenue                     | 78,161             | 78,161             |
| 8560 All Other State Revenue                   | -                  | -                  |
| 8590   | -                  | -                  |
| <b>SUBTOTAL - Other State Income</b>           | <b>410,256</b>     | <b>410,256</b>     |

**Kepler Neighborhood School**

Multiyear Budget Summary

As of March 31, 2016

| 2017/18 | 2018/19 |
|---------|---------|
|---------|---------|

|  | Preliminary Budget | Preliminary Budget |
|--|--------------------|--------------------|
| <b>8600 Other Local Revenue</b>          |                    |                    |
| 8634 Food Service Sales                  | 7,210              | 7,426              |
| 8636 Uniforms                            | -                  | -                  |
| 8638 Merchandise Sales                   | -                  | -                  |
| 8660 Interest                            | 530                | 546                |
| 8676 After School Program Revenue        | 8,000              | 8,000              |
| 8693 Field Trips                         | 15,000             | 15,000             |
| 8699 All Other Local Revenue             | 4,120              | 4,244              |
| 8702 Revenue Program 2                   | 200                | 200                |
| 8703 Revenue Program 3                   | 1,273              | 1,311              |
| <b>SUBTOTAL - Local Revenues</b>         | <b>36,334</b>      | <b>36,728</b>      |
| <b>8800 Donations/Fundraising</b>        |                    |                    |
| 8802 Donations - Private                 | 7,957              | 8,195              |
| 8803 Fundraising                         | 21,218             | 21,855             |
| <b>SUBTOTAL - Fundraising and Grants</b> | <b>29,175</b>      | <b>30,050</b>      |
| <b>TOTAL REVENUE</b>                     | <b>4,418,982</b>   | <b>4,442,463</b>   |

# Kepler Neighborhood School

## Multyear Budget Summary

As of March 31, 2016

| 2017/18 | 2018/19 |
|---------|---------|
|---------|---------|

| Preliminary Budget | Preliminary Budget |
|--------------------|--------------------|
|--------------------|--------------------|

### EXPENSES

#### Compensation & Benefits

|             |   |           |           |
|-------------|---|-----------|-----------|
| <b>1000</b> | <b>Certificated Salaries</b>                    |           |           |
| 1100        | Teachers Salaries                               | 1,053,129 | 1,143,830 |
| 1101        | Teacher - Stipends                              | 4,060     | 4,121     |
| 1103        | Teacher - Substitute Pay                        | 21,315    | 21,635    |
| 1111        | Teacher - Elective                              | -         | -         |
| 1300        | Certificated Supervisor & Administrator Salarie | 249,636   | 253,380   |

#### SUBTOTAL - Certificated Employees

|                  |                  |
|------------------|------------------|
| <b>1,328,139</b> | <b>1,422,965</b> |
|------------------|------------------|

#### Classified Salaries

|      |  |         |         |
|------|--|---------|---------|
| 2000 | Classified Instructional Aide Salaries | 121,536 | 123,359 |
| 2100 | Classified Clerical & Office Salaries  | 32,932  | 33,426  |
| 2400 | Other Classified - Security/yard duty  | 32,498  | 32,986  |
| 2904 | Other Classified - After School        | 52,973  | 53,768  |
| 2905 | Other Classified - Custom 4            | 21,924  | 22,253  |
| 2912 | Other Classified - Food                | 49,491  | 50,234  |
| 2928 | Other Classified - Maintenance/grounds | 32,683  | 33,173  |

#### SUBTOTAL - Classified Employees

|                |                |
|----------------|----------------|
| <b>344,038</b> | <b>349,198</b> |
|----------------|----------------|

#### Employee Benefits Summary

|      |                            |         |         |
|------|----------------------------|---------|---------|
| 3100 | STRS                       | 191,290 | 231,246 |
| 3300 | OASDI-Medicare-Alternative | 46,089  | 47,868  |
| 3400 | Health & Welfare Benefits  | 322,560 | 399,168 |
| 3500 | Unemployment Insurance     | 16,730  | 17,095  |
| 3600 | Workers Comp Insurance     | 40,132  | 42,532  |
| 3900 | Other Employee Benefits    | 502     | 532     |

#### SUBTOTAL - Employee Benefits

|                |                |
|----------------|----------------|
| <b>617,303</b> | <b>738,441</b> |
|----------------|----------------|



**Kepler Neighborhood School**  
Multiyear Budget Summary  
As of March 31, 2016

| 2017/18 | 2018/19 |
|---------|---------|
|---------|---------|

| Preliminary Budget | Preliminary Budget |
|--------------------|--------------------|
|--------------------|--------------------|

# Kepler Neighborhood School

Multiyear Budget Summary

As of March 31, 2016

|  | 2017/18        | 2018/19        |
|--|----------------|----------------|
| <b>Books &amp; Supplies</b>                                |                |                |
| 4100 Approved Textbooks & Core Curricula Material          | 40,000         | 5,000          |
| 4315 Custodial Supplies                                    | 8,000          | 8,000          |
| 4325 Instructional Materials & Supplies                    | 17,006         | 17,516         |
| 4330 Office Supplies                                       | 7,691          | 7,921          |
| 4335 PE Supplies   | 1,030          | 1,061          |
| 4340 Professional Development Supplies                     | 500            | 500            |
| 4350 Uniforms  | -              | -              |
| 4351 Yearbook  | 500            | 500            |
| 4352 Sports  | 600            | 600            |
| 4353 Leadership  | -              | -              |
| 4354 Electives   | 4,244          | 4,371          |
| 4366 After School Program Materials                        | 10,000         | 10,000         |
| 4410 Classroom Furniture, Equipment & Supplies             | 2,000          | 2,000          |
| 4420 Computers (individual items less than \$5k)           | 25,000         | 1,000          |
| 4430 Non Classroom Related Furniture, Equipment & Supplies | 1,500          | 1,500          |
| 4710 Student Food Services                                 | 215,168        | 215,168        |
| 4720 Other Food  | 1,944          | 2,002          |
| <b>SUBTOTAL - Books and Supplies</b>                       | <b>335,182</b> | <b>277,140</b> |

# Kepler Neighborhood School

Multiyear Budget Summary

As of March 31, 2016

|   | 2017/18            | 2018/19            |
|---|--------------------|--------------------|
|   | Preliminary Budget | Preliminary Budget |
| <b>5000 Services &amp; Other Operating Expenses</b> |                    |                    |
| 5200 Travel & Conferences                           | 5,000              | 5,000              |
| 5300 Dues & Memberships                             | 2,440              | 2,513              |
| 5450 Insurance - Other                              | 25,000             | 25,000             |
| 5515 Janitorial, Gardening Services & Supplies      | 6,365              | 6,556              |
| 5520 Security                                       | 2,575              | 2,652              |
| 5535 Utilities - All Utilities                      | 21,000             | 21,630             |
| 5610 Rent   | 505,884            | 670,884            |
| 5611 Prop 39 Related Costs                          | 96,000             | -                  |
| 5615 Repairs and Maintenance - Building             | 5,000              | 5,000              |
| 5617 Repairs and Maintenance - Other Equipment      | 1,000              | 1,000              |
| 5631 Other Rentals, Leases and Repairs 1            | 1,500              | 1,500              |
| 5632 Other Rentals, Leases and Repairs 2            | -                  | 10,140             |
| 5699 Other Rentals, Leases and Repairs 6            | 1,000              | 1,000              |
| 5803 Accounting Fees                                | 18,000             | 18,000             |
| 5809 Banking Fees                                   | 764                | 787                |
| 5812 Business Services                              | 115,000            | 115,000            |
| 5815 Consultants - Instructional                    | 29,705             | 30,596             |
| 5822 Consultants - Non Instructional - Custom 3     | -                  | -                  |
| 5824 District Oversight Fees                        | 37,450             | 37,565             |
| 5830 Field Trips Expenses                           | 25,000             | 25,000             |

# Kepler Neighborhood School

Multiyear Budget Summary

As of March 31, 2016

| 2017/18 | 2018/19 |
|---------|---------|
|---------|---------|

|   | Preliminary Budget | Preliminary Budget |
|---|--------------------|--------------------|
| 5833 Fines and Penalties                            | 1,115              | 1,148              |
| 5836 Fingerprinting                                 | -                  | -                  |
| 5839 Fundraising Expenses                           | 5,000              | 5,000              |
| 5843 Interest - Loans Less than 1 Year              | -                  | -                  |
| 5845 Legal Fees                                     | 3,000              | 3,000              |
| 5851 Marketing and Student Recruiting               | 1,000              | 1,000              |
| 5852 Receivable Sale Fees                           | -                  | -                  |
| 5857 Payroll Fees                                   | 2,737              | 2,819              |
| 5860 Printing and Reproduction                      | 3,090              | 3,183              |
| 5861 Prior Yr Exp (not accrued)                     | -                  | -                  |
| 5863 Professional Development                       | 9,835              | 10,130             |
| 5872 Special Education Encroachment                 | 389,511            | 453,853            |
| 5881 Student Information System                     | 16,000             | 16,000             |
| 5915 Postage and Delivery                           | 1,591              | 1,639              |
| 5920 Communications - Telephone & Fax               | 22,248             | 22,915             |
| <b>SUBTOTAL - Services &amp; Other Operating Ex</b> | <b>1,353,810</b>   | <b>1,500,511</b>   |

**Kepler Neighborhood School**

Multiyear Budget Summary

As of March 31, 2016

| 2017/18 | 2018/19 |
|---------|---------|
|---------|---------|

|   | Preliminary Budget | Preliminary Budget |
|---|--------------------|--------------------|
| <b>6000 Capital Outlay</b>                |                    |                    |
| 6100 Sites & Improvement of Sites         | -                  | -                  |
| 6200 Buildings & Improvement of Buildings | -                  | -                  |
| <b>SUBTOTAL - Capital Outlay</b>          | -                  | -                  |
| <b>TOTAL EXPENSES</b>                     | <b>3,978,473</b>   | <b>4,288,256</b>   |

**Depreciation Calculation**

|   |                  |                  |
|---|------------------|------------------|
| Prior Year (Yr 0 or before) Depreciation Impact       | -                | -                |
| <b>6900 Total Depreciation (includes Prior Years)</b> | <b>14,000</b>    | <b>14,000</b>    |
| <b>TOTAL EXPENSES including Depreciation</b>          | <b>3,992,473</b> | <b>4,302,256</b> |

**LCFF Calculator Universal Assumptions**  
Kepler Neighborhood (127514)

| Summary of Funding                            |                     |                     |                     |                     |                     |                     |                     |  |  |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|--|
|   | 2013-14             | 2014-15             | 2015-16             | 2016-17             | 2017-18             | 2018-19             | 2019-20             |  |  |
| Target  | \$ 1,771,881        | \$ 2,115,594        | \$ 2,723,769        | \$ 3,195,160        | \$ 3,812,515        | \$ 3,932,949        | \$ 3,864,892        |  |  |
| Floor   | <b>1,244,488</b>    | <b>1,585,732</b>    | <b>2,317,449</b>    | <b>3,060,391</b>    | <b>3,689,288</b>    | <b>3,745,158</b>    | <b>3,569,254</b>    |  |  |
| Applied Formula: Target or Floor              | FLOOR               | FLOOR               | FLOOR               | FLOOR               | FLOOR               | FLOOR               | FLOOR               |  |  |
| Remaining Need after Gap (informational only) | 464,097             | 370,055             | 195,155             | 68,624              | 67,356              | 176,242             | 194,500             |  |  |
| Current Year Gap Funding                      | 63,296              | 159,807             | 211,165             | 66,145              | 55,871              | 11,549              | 101,138             |  |  |
| Economic Recovery Target                      | -                   | -                   | -                   | -                   | -                   | -                   | -                   |  |  |
| Additional State Aid                          | -                   | -                   | -                   | -                   | -                   | -                   | -                   |  |  |
| <b>Total Phase-In Entitlement</b>             | <b>\$ 1,307,784</b> | <b>\$ 1,745,539</b> | <b>\$ 2,528,614</b> | <b>\$ 3,126,536</b> | <b>\$ 3,745,159</b> | <b>\$ 3,756,707</b> | <b>\$ 3,670,392</b> |  |  |

| Components of LCFF By Object Code |             |                     |                     |                     |                     |                     |                     |                     |  |
|-----------------------------------|-------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|
|                                   | 2012-13     | 2013-14             | 2014-15             | 2015-16             | 2016-17             | 2017-18             | 2018-19             | 2019-20             |  |
| 8011 - State Aid                  | \$ -        | \$ 1,156,226        | \$ 1,556,317        | \$ 2,287,188        | \$ 2,783,998        | \$ 3,340,967        | \$ 3,352,515        | \$ 3,368,425        |  |
| 8011 - Fair Share                 | -           | -                   | -                   | -                   | -                   | -                   | -                   | -                   |  |
| 8311 & 8590 - Categoricals        | -           | -                   | -                   | -                   | -                   | -                   | -                   | -                   |  |
| 8012 - EPA                        | -           | 37,566              | 45,550              | 60,474              | 73,192              | 86,366              | 86,366              | -                   |  |
| Local Revenue Sources:            |             |                     |                     |                     |                     |                     |                     |                     |  |
| 8021 to 8089 - Property Taxes     | -           | -                   | -                   | -                   | -                   | -                   | -                   | -                   |  |
| 8096 - In-Lieu of Property Taxes  | -           | 113,992             | 143,672             | 180,952             | 269,346             | 317,826             | 317,826             | 301,967             |  |
| Property Taxes net of in-lieu     | -           | -                   | -                   | -                   | -                   | -                   | -                   | -                   |  |
| <b>TOTAL FUNDING</b>              | <b>\$ -</b> | <b>\$ 1,307,784</b> | <b>\$ 1,745,539</b> | <b>\$ 2,528,614</b> | <b>\$ 3,126,536</b> | <b>\$ 3,745,159</b> | <b>\$ 3,756,707</b> | <b>\$ 3,670,392</b> |  |
| Excess Taxes                      | \$ -        | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |  |
| EPA in excess to LCFF Funding     | \$ -        | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |  |

| Summary of Student Population                  |                     |                     |                     |                     |                     |                     |                     |                     |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|  | 2013-14             | 2014-15             | 2015-16             | 2016-17             | 2017-18             | 2018-19             | 2019-20             |                     |
| <b>Unduplicated Pupil Population</b>           |                     |                     |                     |                     |                     |                     |                     |                     |
| Agency Unduplicated Pupil Count                | 157.00              | 166.00              | 177.00              | 234.00              | 277.00              | 277.00              | 277.00              |                     |
| COE Unduplicated Pupil Count                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   |                     |
| Total Unduplicated pupil Count                 | 157.00              | 166.00              | 177.00              | 234.00              | 277.00              | 277.00              | 277.00              |                     |
| Rolling %, Supplemental Grant                  | 78.8900%            | 73.4100%            | 66.8400%            | 61.5800%            | 59.6200%            | 60.4300%            | 61.2800%            |                     |
| Rolling %, Concentration Grant                 | 78.8900%            | 73.4100%            | 66.8400%            | 61.5800%            | 61.5800%            | 61.5800%            | 61.5800%            |                     |
| <b>FUNDED ADA</b>                              |                     |                     |                     |                     |                     |                     |                     |                     |
| <b>Adjusted Base Grant ADA</b>                 | <i>Current Year</i> | <i>Current Year</i> | <i>Current Year</i> | <i>Current Year</i> | <i>Current Year</i> | <i>Current Year</i> | <i>Current Year</i> | <i>Current Year</i> |
| Grades TK-3                                    | 85.79               | 123.69              | 159.69              | 164.56              | 203.83              | 203.83              | 203.83              |                     |
| Grades 4-6                                     | 60.30               | 57.70               | 101.31              | 125.40              | 136.80              | 136.80              | 124.86              |                     |
| Grades 7-8                                     | 41.74               | 46.36               | 41.37               | 76.00               | 91.20               | 91.20               | 81.59               |                     |
| Grades 9-12                                    | -                   | -                   | -                   | -                   | -                   | -                   | -                   |                     |
| <b>Total Adjusted Base Grant ADA</b>           | <b>187.83</b>       | <b>227.75</b>       | <b>302.37</b>       | <b>365.96</b>       | <b>431.83</b>       | <b>431.83</b>       | <b>410.28</b>       |                     |
| <b>Necessary Small School ADA</b>              | <i>Current year</i> | <i>Current year</i> | <i>Current year</i> | <i>Current year</i> | <i>Current year</i> | <i>Current year</i> | <i>Current year</i> | <i>Current year</i> |
| Grades TK-3                                    | -                   | -                   | -                   | -                   | -                   | -                   | -                   |                     |
| Grades 4-6                                     | -                   | -                   | -                   | -                   | -                   | -                   | -                   |                     |
| Grades 7-8                                     | -                   | -                   | -                   | -                   | -                   | -                   | -                   |                     |
| Grades 9-12                                    | -                   | -                   | -                   | -                   | -                   | -                   | -                   |                     |
| <b>Total Necessary Small School ADA</b>        | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            |                     |
| <b>Total Funded ADA</b>                        | <b>187.83</b>       | <b>227.75</b>       | <b>302.37</b>       | <b>365.96</b>       | <b>431.83</b>       | <b>431.83</b>       | <b>410.28</b>       |                     |
| <b>ACTUAL ADA (Current Year Only)</b>          |                     |                     |                     |                     |                     |                     |                     |                     |
| Grades TK-3                                    | 85.79               | 123.69              | 159.69              | 164.56              | 203.83              | 203.83              | 203.83              |                     |
| Grades 4-6                                     | 60.30               | 57.70               | 101.31              | 125.40              | 136.80              | 136.80              | 124.86              |                     |
| Grades 7-8                                     | 41.74               | 46.36               | 41.37               | 76.00               | 91.20               | 91.20               | 81.59               |                     |
| Grades 9-12                                    | -                   | -                   | -                   | -                   | -                   | -                   | -                   |                     |
| <b>Total Actual ADA</b>                        | <b>187.83</b>       | <b>227.75</b>       | <b>302.37</b>       | <b>365.96</b>       | <b>431.83</b>       | <b>431.83</b>       | <b>410.28</b>       |                     |
| Funded Difference (Funded ADA less Actual ADA) | -                   | -                   | -                   | -                   | -                   | -                   | -                   |                     |

| Minimum Proportionality Percentage (MPP)   |            |            |            |            |            |            |         |
|--|------------|------------|------------|------------|------------|------------|---------|
|  | 2013-14    | 2014-15    | 2015-16    | 2016-17    | 2017-18    | 2018-19    | 2019-20 |
| Current year estimated supplemental and concentration grant funding in the LCAP year | \$ 123,028 | \$ 390,534 | \$ 410,554 | \$ 439,799 | \$ 443,936 | \$ 468,469 |         |
| Current year Minimum Proportionality Percentage (MPP)                                | 7.58%      | 18.27%     | 15.12%     | 13.31%     | 13.40%     | 14.63%     |         |

|  | 2016/17   |           |           |           |           |           |           |           |           |           |           |           | Forecast  | APAR      |           |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|  | Jul       | Aug       | Sep       | Oct       | Nov       | Dec       | Jan       | Feb       | Mar       | Apr       | May       | Jun       |           |           |           |
|  | Projected | Projected | Projected | Projected | Projected | Projected | Projected | Projected | Projected | Projected | Projected | Projected | Projected | Projected | Projected |
| <b>Beginning Cash</b>                  | 850,038   | 626,423   | 622,137   | 468,294   | 589,338   | 800,960   | 861,131   | 626,268   | 611,706   | 617,498   | 617,498   | 605,241   | 605,241   |           |           |
| <b>Revenue</b>                         |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |
| General Back Grant                     | 129,439   | 129,439   | 220,976   | 335,703   | 220,926   | 220,926   | 284,627   | 306,499   | 246,460   | 270,117   | 246,460   | 246,460   | 246,460   | 3,128,466 | 271,583   |
| Federal Income                         | -         | -         | 12,461    | 12,461    | 12,461    | 12,461    | 31,381    | 12,461    | 12,461    | 31,381    | 12,461    | 12,461    | 12,461    | 171,914   | 9,490     |
| Other State Income                     | -         | -         | -         | -         | -         | -         | 6,743     | 18,368    | 6,743     | 18,368    | 6,743     | 18,368    | 6,743     | 408,143   | 111,612   |
| Local Revenues                         | -         | -         | 2,095     | 2,095     | 2,095     | 2,095     | 4,596     | 4,596     | 4,596     | 4,596     | 4,596     | 4,596     | 4,596     | 35,951    | -         |
| Fundraising and Grants                 | -         | -         | -         | -         | -         | -         | 4,721     | 4,721     | 4,721     | 4,721     | 4,721     | 4,721     | 4,721     | 20,325    | -         |
| <b>Total Revenue</b>                   | 129,439   | 129,439   | 242,226   | 337,003   | 379,461   | 242,226   | 331,969   | 346,642   | 273,981   | 386,176   | 296,603   | 273,981   | 273,981   | 3,770,798 | 392,655   |
| <b>Expenses</b>                        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |
| Compensation & Benefits                | 86,003    | 178,510   | 189,938   | 183,382   | 182,286   | 182,286   | 191,024   | 183,382   | 183,382   | 178,744   | 178,744   | 157,744   | 157,744   | 2,076,308 | -         |
| Books & Supplies                       | 44,546    | 44,546    | 25,546    | 25,546    | 25,546    | 25,546    | 25,546    | 25,546    | 25,546    | 25,546    | 25,546    | 25,546    | 25,546    | 344,585   | -         |
| Travel & Operating Expenses            | 13,105    | 31,668    | 76,079    | 62,719    | 62,718    | 62,718    | 145,728   | 145,728   | 164,269   | 142,837   | 142,837   | 142,837   | 142,837   | 1,213,252 | 21,632    |
| Capital Outlay                         | 1,000     | 1,000     | 800       | 800       | 800       | 800       | 800       | 800       | 800       | 800       | 800       | 800       | 800       | 30,000    | -         |
| <b>Total Expenses</b>                  | 148,654   | 266,704   | 291,163   | 272,457   | 271,130   | 271,130   | 362,906   | 366,236   | 373,777   | 347,926   | 347,926   | 326,828   | 326,828   | 3,683,141 | 21,632    |
| <b>Operating Cash Inflow (Outflow)</b> | (20,215)  | (137,264) | (68,927)  | (84,177)  | (91,662)  | (28,904)  | (30,940)  | (8,604)   | (89,737)  | 38,648    | (51,323)  | (52,847)  | (52,847)  | 107,657   | 371,023   |
| <b>Revenues - Prior Year Accruals</b>  | 60,857    | 33,079    | -         | 11,173    | 16,197    | 13,981    | -         | -         | -         | -         | -         | -         | -         | -         | -         |
| <b>Expenses - Prior Year Accruals</b>  | (13,309)  | (1,770)   | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         |
| <b>Accounts Payable - Current Year</b> | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         |
| <b>Accounts Payable - Current Year</b> | (6,157)   | 2,689     | 5,510     | 5,510     | 5,510     | 5,510     | 5,510     | 5,510     | 5,510     | 5,510     | 5,510     | 5,510     | 5,510     | 5,510     | 5,510     |
| <b>Loans Payable (Current)</b>         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         |
| <b>Loans Payable (Long Term)</b>       | -         | -         | (10,416)  | (10,416)  | (10,416)  | (10,416)  | (10,416)  | (10,416)  | -         | -         | -         | -         | -         | -         | -         |
| <b>Other Balance Sheet Changes</b>     | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         |
| <b>Ending Cash</b>                     | 629,823   | 489,159   | 489,211   | 405,114   | 497,673   | 670,056   | 640,191   | 631,587   | 541,969   | 617,146   | 565,823   | 512,976   | 460,129   | 885,833   | 863,256   |

### **Narrative of Changes**

- Have used LCFF calculations based on FCMAT percentages
- No longer have PCSGP grant so a decrease in spending in the 4000 series due to lack of revenues
- Services and operating expenses are increasing substantially as Kepler will be moving to a new building in December of 2016 (projected move-in). The lease will be higher than the current rent at Cornerstone. Also factoring in expected increased in related operating expenses.
- This yet does not include May Revise. Will change based on this.
- Sufficient fund balance for 2016-2019



**School of Unlimited Learning  
Charter School Financial Reporting  
Budget/Interim  
Fiscal Year 2016/2017**

Charter Name: School of Unlimited Learning

Chartering Authority: Fresno Unified

| Reporting Period   |                                  |                                      |
|--------------------|----------------------------------|--------------------------------------|
| Preliminary Budget | <input checked="" type="radio"/> | July 1                               |
| First Interim      | <input type="radio"/>            | October 31 (Due December 15)         |
| Second Interim     | <input type="radio"/>            | January 31 (Due March 15)            |
| Third Interim      | <input type="radio"/>            | April 30 - If requested (Due June 1) |

Fiscal Year: 2016/2017

Subsequent Year 1: 2017/2018

Subsequent Year 2: 2018/2019

**CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION:**

I certify that based upon current projections this charter school will be able to meet its financial obligations for the remainder of *this fiscal year and the next two subsequent years*.

Brian Angus

Print Name

Chief Executive Officer

Title

Signature

Date

**PREPARER'S INFORMATION:**

Rebecca Heinricy

Title

Finance Director

Telephone Number

(559) 263-1030

Signature

Date

E-Mail Address

rebecca.heinricy@fresnoeoc.org

**AUTHORIZING ENTITY CERTIFICATION:**

Signature

Telephone Number

Title

E-Mail Address

**Submit completed report to:**  
Fresno County Office of Education  
District Financial Services Department  
1111 Van Ness Ave.  
Fresno, CA 93721

School of Unlimited Learning  
GENERAL FUND  
SUMMARY  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| Description   | Object Codes           | Summary - Unrestricted/Restricted |                                     |                     |                           |                             |                    |
|---|------------------------|-----------------------------------|-------------------------------------|---------------------|---------------------------|-----------------------------|--------------------|
|   |                        | Original Budget (A)               | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col. B & D) (E) | % Diff (E / B) (F) |
| <b>A. REVENUES</b>  |                        |                                   |                                     |                     |                           |                             |                    |
| 1) Local Control Funding Formula Sources  | 8010-8099              | 2,169,566.00                      | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 2) Federal Revenues   | 8100-8299              | 75,744.00                         | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 3) Other State Revenues   | 8300-8599              | 119,970.00                        | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 4) Other Local Revenues   | 8600-8799              | 7,000.00                          | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 5) TOTAL REVENUES   |                        | 2,372,280.00                      | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>B. EXPENDITURES</b>  |                        |                                   |                                     |                     |                           |                             |                    |
| 1) Certificated Salaries  | 1000-1999              | 797,114.00                        | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 2) Classified Salaries  | 2000-2999              | 407,799.00                        | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 3) Employee Benefits  | 3000-3999              | 375,818.00                        | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 4) Books and Supplies   | 4000-4999              | 72,686.00                         | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 5) Services, Other Operating Expenses   | 5000-5999              | 718,863.00                        | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 6) Capital Outlay   | 6000-6599              |                                   | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 7) Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299<br>7400-7499 |                                   | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 8) Direct Support/Indirect Costs  | 7300-7399              |                                   | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 9) TOTAL EXPENDITURES   |                        | 2,372,280.00                      | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                        |                                   |                                     |                     |                           |                             |                    |
|   |                        | 0.00                              | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                        |                                   |                                     |                     |                           |                             |                    |
| 1) Interfund Transfers  |                        |                                   |                                     |                     |                           |                             |                    |
| a) Transfers In   | 8910-8929              | 0.00                              | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| b) Transfers Out  | 7610-7629              | 0.00                              | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 2) Other Sources/Uses   |                        |                                   |                                     |                     |                           |                             |                    |
| a) Sources  | 8930-8979              | 0.00                              | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| b) Uses   | 7630-7699              | 0.00                              | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 3) Contributions  | 8980-8999              | 0.00                              | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                        | 0.00                              | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                        |                                   |                                     |                     |                           |                             |                    |
|   |                        | 0.00                              | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>F. FUND BALANCE</b>  |                        |                                   |                                     |                     |                           |                             |                    |
| 1) Beginning Fund Balance   |                        |                                   |                                     |                     |                           |                             |                    |
| a) As of July 1 - Unaudited   | 9791                   | 80,302.00                         | 0.00                                |                     | 0.00                      | 0.00                        | 0.00%              |
| b) Audit Adjustments  | 9793                   | 0.00                              | 0.00                                |                     | 0.00                      | 0.00                        | 0.00%              |
| c) As of July 1 - Audited (F1a + F1b)   |                        | 80,302.00                         | 0.00                                |                     | 0.00                      |                             |                    |
| d) Other Restatements   | 9795                   | 0.00                              | 0.00                                |                     | 0.00                      | 0.00                        | 0.00%              |
| e) Net Beginning Balance (F1c + F1d)  |                        | 80,302.00                         | 0.00                                |                     | 0.00                      |                             |                    |
| 2) Ending Balance, June 30 (E + F1e)  |                        | 80,302.00                         | 0.00                                |                     | 0.00                      |                             |                    |

School of Unlimited Learning  
GENERAL FUND  
SUMMARY  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| Description   | Object Codes           | Unrestricted - Resources 0000-1999 |                                     |                     |                           |                             |                    |
|---|------------------------|------------------------------------|-------------------------------------|---------------------|---------------------------|-----------------------------|--------------------|
|   |                        | Original Budget (A)                | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col. B & D) (E) | % Diff (E / B) (F) |
| <b>A. REVENUES</b>  |                        |                                    |                                     |                     |                           |                             |                    |
| 1) Local Control Funding Formula Sources  | 8010-8099              | 2,169,566.00                       |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Federal Revenues   | 8100-8299              | 0.00                               |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Other State Revenues   | 8300-8599              | 79,080.00                          |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) Other Local Revenues   | 8600-8799              | 7,000.00                           |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) TOTAL REVENUES   |                        | 2,255,646.00                       | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>B. EXPENDITURES</b>  |                        |                                    |                                     |                     |                           |                             |                    |
| 1) Certificated Salaries  | 1000-1999              | 797,114.00                         |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Classified Salaries  | 2000-2999              | 360,127.00                         |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Employee Benefits  | 3000-3999              | 361,308.00                         |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) Books and Supplies   | 4000-4999              | 36,686.00                          |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) Services, Other Operating Expenses   | 5000-5999              | 700,411.00                         |                                     |                     |                           | 0.00                        | 0.00%              |
| 6) Capital Outlay   | 6000-6599              |                                    |                                     |                     |                           | 0.00                        | 0.00%              |
| 7) Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299<br>7400-7499 |                                    |                                     |                     |                           | 0.00                        | 0.00%              |
| 8) Direct Support/Indirect Costs  | 7300-7399              |                                    |                                     |                     |                           | 0.00                        | 0.00%              |
| 9) TOTAL EXPENDITURES   |                        | 2,255,646.00                       | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                        |                                    |                                     |                     |                           |                             |                    |
|   |                        | 0.00                               | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                        |                                    |                                     |                     |                           |                             |                    |
| 1) Interfund Transfers  |                        |                                    |                                     |                     |                           |                             |                    |
| a) Transfers In   | 8910-8929              |                                    |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Transfers Out  | 7610-7629              |                                    |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Other Sources/Uses   |                        |                                    |                                     |                     |                           |                             |                    |
| a) Sources  | 8930-8979              |                                    |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Uses   | 7630-7699              |                                    |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Contributions  | 8980-8999              |                                    |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                        | 0.00                               | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                        |                                    |                                     |                     |                           |                             |                    |
|   |                        | 0.00                               | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>F. FUND BALANCE</b>  |                        |                                    |                                     |                     |                           |                             |                    |
| 1) Beginning Fund Balance   |                        |                                    |                                     |                     |                           |                             |                    |
| a) As of July 1 - Unaudited   | 9791                   | 80,302.00                          |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Audit Adjustments  | 9793                   |                                    |                                     |                     |                           | 0.00                        | 0.00%              |
| c) As of July 1 - Audited (F1a + F1b)   |                        | 80,302.00                          | 0.00                                |                     | 0.00                      |                             |                    |
| d) Other Restatements   | 9795                   |                                    |                                     |                     |                           | 0.00                        | 0.00%              |
| e) Net Beginning Balance (F1c + F1d)  |                        | 80,302.00                          | 0.00                                |                     | 0.00                      |                             |                    |
| 2) Ending Balance, June 30 (E + F1e)  |                        | 80,302.00                          | 0.00                                |                     | 0.00                      |                             |                    |

School of Unlimited Learning  
GENERAL FUND  
SUMMARY  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| Description   | Object Codes           | Restricted - Resources 2000-9999 |   |                           |                                 | Difference<br>(Col. B & D)<br>(E) | % Diff<br>(E / B)<br>(F) |
|---|------------------------|----------------------------------|---|---------------------------|---------------------------------|-----------------------------------|--------------------------|
|   |                        | Original<br>Budget<br>(A)        | Board Approved<br>Operating Budget<br>(B) | Actuals<br>To Date<br>(C) | Projected<br>Year Totals<br>(D) |                                   |                          |
| <b>A. REVENUES</b>  |                        |                                  |   |                           |                                 |                                   |                          |
| 1) Local Control Funding Formula Sources  | 8010-8099              | 0.00                             |   |                           |                                 | 0.00                              | 0.00%                    |
| 2) Federal Revenues   | 8100-8299              | 75,744.00                        |   |                           |                                 | 0.00                              | 0.00%                    |
| 3) Other State Revenues   | 8300-8599              | 40,890.00                        |   |                           |                                 | 0.00                              | 0.00%                    |
| 4) Other Local Revenues   | 8600-8799              | 0.00                             |   |                           |                                 | 0.00                              | 0.00%                    |
| 5) TOTAL REVENUES   |                        | 116,634.00                       | 0.00                                      | 0.00                      | 0.00                            |                                   |                          |
| <b>B. EXPENDITURES</b>  |                        |                                  |   |                           |                                 |                                   |                          |
| 1) Certificated Salaries  | 1000-1999              | 0.00                             |   |                           |                                 | 0.00                              | 0.00%                    |
| 2) Classified Salaries  | 2000-2999              | 47,672.00                        |   |                           |                                 | 0.00                              | 0.00%                    |
| 3) Employee Benefits  | 3000-3999              | 14,510.00                        |   |                           |                                 | 0.00                              | 0.00%                    |
| 4) Books and Supplies   | 4000-4999              | 36,000.00                        |   |                           |                                 | 0.00                              | 0.00%                    |
| 5) Services, Other Operating Expenses   | 5000-5999              | 18,452.00                        |   |                           |                                 | 0.00                              | 0.00%                    |
| 6) Capital Outlay   | 6000-6599              | 0.00                             |   |                           |                                 | 0.00                              | 0.00%                    |
| 7) Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299<br>7400-7499 | 0.00                             |   |                           |                                 | 0.00                              | 0.00%                    |
| 8) Direct Support/Indirect Costs  | 7300-7399              | 0.00                             |   |                           |                                 | 0.00                              | 0.00%                    |
| 9) TOTAL EXPENDITURES   |                        | 116,634.00                       | 0.00                                      | 0.00                      | 0.00                            |                                   |                          |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                        |                                  |   |                           |                                 |                                   |                          |
|   |                        | 0.00                             | 0.00                                      | 0.00                      | 0.00                            |                                   |                          |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                        |                                  |   |                           |                                 |                                   |                          |
| 1) Interfund Transfers  |                        |                                  |   |                           |                                 |                                   |                          |
| a) Transfers In   | 8910-8929              |                                  |   |                           |                                 | 0.00                              | 0.00%                    |
| b) Transfers Out  | 7610-7629              |                                  |   |                           |                                 | 0.00                              | 0.00%                    |
| 2) Other Sources/Uses   |                        |                                  |   |                           |                                 |                                   |                          |
| a) Sources  | 8930-8979              |                                  |   |                           |                                 | 0.00                              | 0.00%                    |
| b) Uses   | 7630-7699              |                                  |   |                           |                                 | 0.00                              | 0.00%                    |
| 3) Contributions  | 8980-8999              |                                  |   |                           |                                 | 0.00                              | 0.00%                    |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                        | 0.00                             | 0.00                                      | 0.00                      | 0.00                            |                                   |                          |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                        |                                  |   |                           |                                 |                                   |                          |
|   |                        | 0.00                             | 0.00                                      | 0.00                      | 0.00                            |                                   |                          |
| <b>F. FUND BALANCE</b>  |                        |                                  |   |                           |                                 |                                   |                          |
| 1) Beginning Fund Balance   |                        |                                  |   |                           |                                 |                                   |                          |
| a) As of July 1 - Unaudited   | 9791                   |                                  |   |                           |                                 | 0.00                              | 0.00%                    |
| b) Audit Adjustments  | 9793                   |                                  |   |                           |                                 | 0.00                              | 0.00%                    |
| c) As of July 1 - Audited (F1a + F1b)   |                        | 0.00                             | 0.00                                      |                           | 0.00                            |                                   |                          |
| d) Other Restatements   | 9795                   |                                  |   |                           |                                 | 0.00                              | 0.00%                    |
| e) Net Beginning Balance (F1c + F1d)  |                        | 0.00                             | 0.00                                      |                           | 0.00                            |                                   |                          |
| 2) Ending Balance, June 30 (E + F1e)  |                        | 0.00                             | 0.00                                      |                           | 0.00                            |                                   |                          |

| Description   | ESTIMATED<br>P-2 REPORT ADA<br>(If declining<br>enrollment) | ESTIMATED<br>LCFF ADA<br>Original Budget<br>(A) | ESTIMATED<br>LCFF ADA<br>Board Approved<br>Operating Budget<br>(B) | ESTIMATED<br>LCFF ADA<br>Projected<br>Year Totals<br>(C) | DIFFERENCE<br>(Col. C - B)<br>(D) | PERCENTAGE<br>DIFFERENCE<br>(Col. D / B)<br>(E) |
|---|---|---|--|--|-----------------------------------|---|
| <b>ELEMENTARY</b>   |   |   |  |  |                                   |   |
| 1. General Education  |   |   |  |  | 0.00                              | 0%  |
| 2. Special Education  |   |   |  |  | 0.00                              | 0%  |
| 3. Independent Study  |   |   |  |  | 0.00                              | 0%  |
| <b>HIGH SCHOOL</b>  |   |   |  |  |                                   |   |
| 4. General Education  | 190.00  | 190.00  | 190.00   | 190.00   | 0.00                              | 0%  |
| 5. Special Education  |   |   |  |  | 0.00                              | 0%  |
| 6. Independent Study  |   |   |  |  | 0.00                              | 0%  |
| <b>COUNTY SUPPLEMENT</b>  |   |   |  |  |                                   |   |
| 7. County Community Schools   |   |   |  |  | 0.00                              | 0%  |
| 8. Special Education  |   |   |  |  | 0.00                              | 0%  |
| 9. TOTAL, ELEMENTARY, HIGH SCHOOL &<br>COUNTY SUPPLEMENT                              | 190.00  | 190.00  | 190.00   | 190.00   | 0.00                              | 0%  |
| 10. ADA for Necessary Small Schools also<br>included in lines 1-6.                    |   |   |  |  | 0.00                              | 0%  |
| 11. Regional Occupational Centers/Programs<br>(ROC/P)                                 |   |   |  |  | 0.00                              | 0%  |
| <b>CLASSES FOR ADULTS</b>   |   |   |  |  |                                   |   |
| 12. Concurrently Enrolled Secondary Students  |   |   |  |  | 0.00                              | 0%  |
| 13. Adults Enrolled, State Apportioned  |   |   |  |  | 0.00                              | 0%  |
| 14. Independent Study - (21 or older and 19 or<br>over and not continuously enrolled) |   |   |  |  | 0.00                              | 0%  |
| 15. TOTAL, CLASSES FOR ADULTS   | 0.00  | 0.00  | 0.00   | 0.00   | 0.00                              | 0%  |
| 16. Adults in Correctional Facilities   |   |   |  |  | 0.00                              | 0%  |
| 17. ADA TOTALS (Sum of lines 9, 11)   | 190.00  | 190.00  | 190.00   | 190.00   | 0.00                              | 0%  |
| <b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>   |   |   |  |  |                                   |   |
| 18. Elementary  |   |   |  |  | 0.00                              | 0%  |
| 19. High School   |   |   |  |  | 0.00                              | 0%  |
| 20. TOTAL, SUPPLEMENTAL HOURS   | 0.00  | 0.00  | 0.00   | 0.00   | 0.00                              | 0%  |
| <b>COMMUNITY DAY SCHOOLS - Additional Funds</b>                                       |   |   |  |  |                                   |   |
| <b>21. ELEMENTARY</b>   |   |   |  |  |                                   |   |
| a. 5th and 6th Hours (ADA)  |   |   |  |  | 0.00                              | 0%  |
| b. 7th and 8th Pupil Hours (report in hours)  |   |   |  |  | 0.00                              | 0%  |
| <b>22. HIGH SCHOOL</b>  |   |   |  |  |                                   |   |
| a. 5th and 6th Hours (ADA)  |   |   |  |  | 0.00                              | 0%  |
| b. 7th and 8th Pupil Hours (report in hours)  |   |   |  |  | 0.00                              | 0%  |

1. Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

|  |               |     |
|--|---------------|-----|
| a. Enter Board Approved Operating Budget - LCFF K-12 ADA (Form ADA, column B, sum of lines 1-6)  | <u>190.00</u> | ADA |
| b. Enter Projected Year Totals - LCFF K-12 ADA (Form ADA, column C, sum of lines 1-6)  | <u>190.00</u> | ADA |
| c. Difference between budgeted and projected (Step 1b minus 1a)  | <u>0.00</u>   | ADA |
| d. Percentage of change from Board Approved Operating Budget   | <u>0.00%</u>  |     |
| e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget. |               |     |

2. Status of Employee Salary and Benefits Negotiations

|   | <u>Certificated</u> | <u>Classified</u> |
|---|---------------------|-------------------|
| a. Enter the number of FTEs projected in this interim report.               | <u>13</u>           | <u>8.5</u>        |
| b. Enter the number of FTEs from the original adopted report.               | <u>13</u>           | <u>8.5</u>        |
| c. Are salary and benefit negotiations settled for the current fiscal year? | <u>N/A</u>          | <u>N/A</u>        |

\*\*\* PLEASE NOTE \*\*\* If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

|   |            |            |
|---|------------|------------|
| d. If settled, indicate the following:  |            |            |
| 1. Total cost of the salary settlement.   | <u>N/A</u> | <u>N/A</u> |
| 2. Amount of salary settlement included in the budget.  | <u>N/A</u> | <u>N/A</u> |
| 3. Period of agreement.   | <u>N/A</u> | <u>N/A</u> |
| 4. Is salary increase on-going or a one-time bonus?   | <u>N/A</u> | <u>N/A</u> |
| e. If negotiations have not been settled:   | <u>N/A</u> | <u>N/A</u> |
| 1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)                 | <u>N/A</u> | <u>N/A</u> |
| 2. If yes, how much for each of the following:  | <u>N/A</u> | <u>N/A</u> |
| a. Salaries   | <u>N/A</u> | <u>N/A</u> |
| b. Health and Welfare Benefits  | <u>N/A</u> | <u>N/A</u> |
| 3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars. | <u>N/A</u> | <u>N/A</u> |

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No)

N/A

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

| Type of Commitment              | # of Years | 2014-2015 Payment | 2015-2016 Payment | 2017/2018 Payment (P & I) | 2018/2019 Payment (P & I) | Fund/Object Code/Resource |
|---------------------------------|------------|-------------------|-------------------|---------------------------|---------------------------|---------------------------|
| State School Building Loans     |            |                   |                   |                           |                           |                           |
| Other Postemployment Benefits   |            |                   |                   |                           |                           |                           |
| Compensated Absences            |            |                   |                   |                           |                           |                           |
| Certificates of Participation   |            |                   |                   |                           |                           |                           |
| Other Outstanding Loan Balances |            |                   |                   |                           |                           |                           |
| Capital Leases                  |            |                   |                   |                           |                           |                           |
| Other Commitments:              |            |                   |                   |                           |                           |                           |
|                                 |            |                   |                   |                           |                           |                           |
|                                 |            |                   |                   |                           |                           |                           |
|                                 |            |                   |                   |                           |                           |                           |
|                                 |            |                   |                   |                           |                           |                           |

Comments:

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4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No)

NO

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

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5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

|   |       |
|---|-------|
| Board Approved Operating Budget - Contributions (Form GF Unrestricted, Column B, Line D3) | 0.00  |
| Projected Year Totals - Contributions (Form GF Unrestricted, Column D, Line D3)           | 0.00  |
| Percentage of change from Board Approved Operating Budget                                 | 0.00% |

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

N/A

7. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

N/A

8. Retiree Health and Welfare Benefits Liability

a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? \_\_\_\_\_

b. If accounted for on a pay-as-you-go basis, please disclose the following:

| Fiscal Year                        | 2015-2016 | 2017/2018 | 2018/2019 |
|------------------------------------|-----------|-----------|-----------|
| No. of Retirees Receiving Benefits |           |           |           |
| Total Annual Cost                  |           |           |           |
| Annual Charter School Contribution |           |           |           |
| Annual Retiree Contribution        |           |           |           |

c. If your plan provides Health and Welfare benefits for retirees over the age of 65:

1. What is the unfunded liability for providing this benefit? \_\_\_\_\_

2. Enter the date of the actuarial report used as a basis for determining the unfunded liability. \_\_\_\_\_



| ACTUALS_THRU MONTH OF (Enter Month Name): | Object    | July       | August     | September   | October    | November   | December    |
|---|-----------|------------|------------|-------------|------------|------------|-------------|
| A. BEGINNING CASH                         | 9110      | 0.00       | 0.00       | 0.00        | 0.00       | 0.00       | 0.00        |
| B. RECEIPTS                               |           |            |            |             |            |            |             |
| Local Control Funding Formula             |           |            |            |             |            |            |             |
| Property Tax                              | 8020-8079 | 9,787.00   | 8,389.00   | 16,777.00   | 11,185.00  | 11,185.00  | 11,185.00   |
| State Aid - LCFF & EPA                    | 8010-8019 | 144,664.00 | 144,664.00 | 218,111.00  | 144,664.00 | 144,664.00 | 218,111.00  |
| Other                                     | 8080-8099 |            |            |             |            |            |             |
| Federal Revenues                          | 8100-8299 | 32,657.00  | 34,055.00  | (47,780.00) | 31,259.00  | 31,259.00  | (42,188.00) |
| Other State Revenues                      | 8300-8599 | 9,998.00   | 9,998.00   | 9,998.00    | 9,998.00   | 9,998.00   | 9,998.00    |
| Other Local Revenues                      | 8600-8799 | 583.00     | 583.00     | 583.00      | 583.00     | 583.00     | 583.00      |
| Interfund Transfers In                    | 8910-8929 |            |            |             |            |            |             |
| All Other Financing Sources               | 8931-8979 |            |            |             |            |            |             |
| Other Receipts/Non-Revenue                |           |            |            |             |            |            |             |
| TOTAL RECEIPTS                            |           | 197,689.00 | 197,689.00 | 197,689.00  | 197,689.00 | 197,689.00 | 197,689.00  |
| C. DISBURSEMENTS                          |           |            |            |             |            |            |             |
| Certificated Salaries                     | 1000-1999 | 66,426.00  | 66,426.00  | 66,426.00   | 66,426.00  | 66,426.00  | 66,426.00   |
| Classified Salaries                       | 2000-2999 | 33,983.00  | 33,983.00  | 33,983.00   | 33,983.00  | 33,983.00  | 33,983.00   |
| Employee Benefits                         | 3000-3999 | 31,318.00  | 31,318.00  | 31,318.00   | 31,318.00  | 31,318.00  | 31,318.00   |
| Supplies and Services                     | 4000-5999 | 65,962.00  | 65,962.00  | 65,962.00   | 65,962.00  | 65,962.00  | 65,962.00   |
| Capital Outlays                           | 6000-6599 |            |            |             |            |            |             |
| Other Outgo                               | 7000-7499 |            |            |             |            |            |             |
| Interfund Transfers Out                   | 7600-7629 |            |            |             |            |            |             |
| All Other Financing Uses                  | 7630-7699 |            |            |             |            |            |             |
| Other Disbursements/non Expenditures      |           |            |            |             |            |            |             |
| TOTAL DISBURSEMENTS                       |           | 197,689.00 | 197,689.00 | 197,689.00  | 197,689.00 | 197,689.00 | 197,689.00  |
| D. PRIOR YEAR TRANSACTIONS                |           |            |            |             |            |            |             |
| Accounts Receivable                       |           |            |            |             |            |            |             |
| Accounts Payable                          |           |            |            |             |            |            |             |
| TOTAL PRIOR YEAR TRANSACTIONS             |           | 0.00       | 0.00       | 0.00        | 0.00       | 0.00       | 0.00        |
| E. NET INCREASE/DECREASE (B - C + D)      |           | 0.00       | 0.00       | 0.00        | 0.00       | 0.00       | 0.00        |
| F. ENDING CASH (A + E)                    |           | 0.00       | 0.00       | 0.00        | 0.00       | 0.00       | 0.00        |
| G. ENDING CASH, PLUS ACCRUALS             |           |            |            |             |            |            |             |

| ACTUALS THRU MONTH OF (Enter Month Name): | Object    | January    | February   | March       | April      | May        | June        | Accruals | Total        |
|---|-----------|------------|------------|-------------|------------|------------|-------------|----------|--------------|
| A. BEGINNING CASH                         | 9110      | 0.00       | 0.00       | 0.00        | 0.00       | 0.00       | 0.00        |          |              |
| B. RECEIPTS                               |           |            |            |             |            |            |             |          |              |
| Local Control Funding Formula             |           |            |            |             |            |            |             |          |              |
| Property Tax                              | 8020-8079 | 11,185.00  | 11,185.00  | 19,574.00   | 9,787.00   | 9,787.00   | 9,787.00    |          | 139,813.00   |
| State Aid - LCFF & EPA                    | 8010-8019 | 144,664.00 | 144,664.00 | 218,111.00  | 144,664.00 | 144,661.00 | 218,111.00  |          | 2,029,753.00 |
| Other                                     | 8080-8099 |            |            |             |            |            |             |          | 0.00         |
| Federal Revenues                          | 8100-8299 | 31,259.00  | 31,259.00  | (50,577.00) | 32,657.00  | 32,660.00  | (40,776.00) |          | 75,744.00    |
| Other State Revenues                      | 8300-8599 | 9,998.00   | 9,998.00   | 9,998.00    | 9,998.00   | 9,998.00   | 9,992.00    |          | 119,970.00   |
| Other Local Revenues                      | 8600-8799 | 583.00     | 583.00     | 583.00      | 583.00     | 583.00     | 587.00      |          | 7,000.00     |
| Interfund Transfers In                    | 8910-8929 |            |            |             |            |            |             |          | 0.00         |
| All Other Financing Sources               | 8931-8979 |            |            |             |            |            |             |          | 0.00         |
| Other Receipts/Non-Revenue                |           |            |            |             |            |            |             |          | 0.00         |
| TOTAL RECEIPTS                            |           | 197,689.00 | 197,689.00 | 197,689.00  | 197,689.00 | 197,689.00 | 197,701.00  | 0.00     | 2,372,280.00 |
| C. DISBURSEMENTS                          |           |            |            |             |            |            |             |          |              |
| Certificated Salaries                     | 1000-1999 | 66,426.00  | 66,426.00  | 66,426.00   | 66,426.00  | 66,426.00  | 66,428.00   |          | 797,114.00   |
| Classified Salaries                       | 2000-2999 | 33,983.00  | 33,983.00  | 33,983.00   | 33,983.00  | 33,983.00  | 33,986.00   |          | 407,799.00   |
| Employee Benefits                         | 3000-3999 | 31,318.00  | 31,318.00  | 31,318.00   | 31,318.00  | 31,318.00  | 31,320.00   |          | 375,818.00   |
| Supplies and Services                     | 4000-5999 | 65,962.00  | 65,962.00  | 65,962.00   | 65,962.00  | 65,962.00  | 65,967.00   |          | 791,549.00   |
| Capital Outlays                           | 6000-6599 |            |            |             |            |            |             |          | 0.00         |
| Other Outgo                               | 7000-7499 |            |            |             |            |            |             |          | 0.00         |
| Interfund Transfers Out                   | 7600-7629 |            |            |             |            |            |             |          | 0.00         |
| All Other Financing Uses                  | 7630-7699 |            |            |             |            |            |             |          | 0.00         |
| Other Disbursements/non Expenditures      |           |            |            |             |            |            |             |          | 0.00         |
| TOTAL DISBURSEMENTS                       |           | 197,689.00 | 197,689.00 | 197,689.00  | 197,689.00 | 197,689.00 | 197,701.00  | 0.00     | 2,372,280.00 |
| D. PRIOR YEAR TRANSACTIONS                |           |            |            |             |            |            |             |          |              |
| Accounts Receivable                       |           |            |            |             |            |            |             |          | 0.00         |
| Accounts Payable                          |           |            |            |             |            |            |             |          | 0.00         |
| TOTAL PRIOR YEAR TRANSACTIONS             |           | 0.00       | 0.00       | 0.00        | 0.00       | 0.00       | 0.00        | 0.00     | 0.00         |
| E. NET INCREASE/DECREASE (B - C + D)      |           | 0.00       | 0.00       | 0.00        | 0.00       | 0.00       | 0.00        | 0.00     | 0.00         |
| F. ENDING CASH (A + E)                    |           | 0.00       | 0.00       | 0.00        | 0.00       | 0.00       | 0.00        | 0.00     | 0.00         |
| G. ENDING CASH, PLUS ACCRUALS             |           |            |            |             |            |            |             |          | 0.00         |

**2016-2017  
CHARTER SCHOOLS  
Multi-Year Projection**

CHARTER NAME: School of Unlimited Learning

CHARTERING AUTHORITY: (if applicable)

Fresno Unified School District

**UNRESTRICTED (Resources 0000-1999)**

**REVENUES AND OTHER FINANCING SOURCES**

|                         | 2016/2017        | 2017/2018        | 2018/2019        |
|-------------------------|------------------|------------------|------------------|
| Revenue Limit Sources   | 2,169,566        | 2,271,247        | 2,390,659        |
| 8010-8099               |                  |                  |                  |
| Federal Revenues        | 0                | 0                | 0                |
| 8100-8299               |                  |                  |                  |
| Other State Revenues    | 79,080           | 83,034           | 87,186           |
| 8300-8599               |                  |                  |                  |
| Other Local Revenues    | 7,000            | 7,350            | 7,718            |
| 8600-8799               |                  |                  |                  |
| Other Financing Sources | 0                | 0                | 0                |
| 8910-8999               |                  |                  |                  |
| <b>Total, Revenues</b>  | <b>2,255,646</b> | <b>2,361,631</b> | <b>2,485,562</b> |

**EXPENDITURES AND OTHER FINANCING USES**

|   |                     |                  |                  |
|---|---------------------|------------------|------------------|
| Certificated Salaries                             | 797,114             | 836,970          | 878,818          |
| 1000-1999   |                     |                  |                  |
| Classified Salaries                               | 360,127             | 378,133          | 397,040          |
| 2000-2999   |                     |                  |                  |
| Employees Benefits                                | 361,308             | 379,373          | 398,342          |
| 3000-3999   |                     |                  |                  |
| Books and Supplies                                | 36,686              | 38,727           | 40,664           |
| 4000-4999   |                     |                  |                  |
| Services, Other Operating Expenses                | 700,411             | 728,427          | 770,698          |
| 5000-5999   |                     |                  |                  |
| Capital Outlay                                    | 0                   | 0                | 0                |
| 6000-6999   |                     |                  |                  |
| Other Outgo (excl. Direct Support/Indirect Costs) | 7100-7299,7400-7499 | 0                | 0                |
| 7300-7399   |                     |                  |                  |
| Direct Support/Indirect Costs                     | 0                   | 0                | 0                |
| 7610-7699   |                     |                  |                  |
| Other Financing Uses                              | 0                   | 0                | 0                |
| <b>Total, Expenditures</b>                        | <b>2,255,646</b>    | <b>2,361,631</b> | <b>2,485,562</b> |

**Net Increases/(Decreases) in Fund Balance**

|  |   |   |   |
|--|---|---|---|
|  | 0 | 0 | 0 |
|--|---|---|---|

**FUND BALANCE**

|                                   |               |               |               |
|-----------------------------------|---------------|---------------|---------------|
| Net Beginning Fund Balance        | 80,302        | 80,302        | 80,302        |
| <b>TOTAL, Ending Fund Balance</b> | <b>80,302</b> | <b>80,302</b> | <b>80,302</b> |

**DISTRICT BUDGET ASSUMPTIONS:**

Revenue Assumptions:

Expense Assumptions:

**2016-2017  
CHARTER SCHOOLS  
Multi-Year Projection**

|   | 2016/2017            | 2017/2018      | 2018/2019         |
|---|----------------------|----------------|-------------------|
| <b>RESTRICTED (Resources: 2000-9999)</b>          |                      |                |                   |
| <b>REVENUES AND OTHER FINANCING SOURCES</b>       |                      |                |                   |
| Revenue Limit Sources                             | 8010-8099            | -              | -                 |
| Federal Revenues                                  | 8100-8299            | 75,744         | 75,744            |
| Other State Revenues                              | 8300-8599            | 40,890         | 43,380            |
| Other Local Revenues                              | 8600-8799            | -              | -                 |
| Other Financing Sources                           | 8910-8999            | -              | -                 |
| <b>Total, Revenues</b>                            | <b>116,634</b>       | <b>117,861</b> | <b>119,124</b>    |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>      |                      |                |                   |
| Certificated Salaries                             | 1000-1999            | 0              | -                 |
| Classified Salaries                               | 2000-2999            | 47,672         | 48,630            |
| Employees Benefits                                | 3000-3999            | 14,510         | 14,802            |
| Books and Supplies                                | 4000-4999            | 36,000         | 36,000            |
| Services, Other Operating Expenses                | 5000-5999            | 18,452         | 19,682            |
| Capital Outlay                                    | 6000-6999            | 0              | -                 |
| Other Outgo (excl. Direct Support/Indirect Costs) | 7100-7299, 7400-7499 | 0              | -                 |
| Direct Support/Indirect Costs                     | 7300-7399            | 0              | -                 |
| Other Financing Uses                              | 7610-7699            | 0              | -                 |
| <b>Total, Expenditures</b>                        | <b>116,634</b>       | <b>117,861</b> | <b>119,124.20</b> |
| <b>Net Increases/(Decreases) in Fund Balance</b>  | <b>0</b>             | <b>0</b>       | <b>0.00</b>       |
| <b>FUND BALANCE</b>                               |                      |                |                   |
| Net Beginning Fund Balance                        | 9791                 | 0              | 0                 |
| <b>TOTAL, Ending Fund Balance</b>                 | <b>9790</b>          | <b>0</b>       | <b>0</b>          |
| <b>DISTRICT BUDGET ASSUMPTIONS:</b>               |                      |                |                   |
| <i>Revenue Assumptions:</i>                       |                      |                |                   |
| <i>Expense Assumptions:</i>                       |                      |                |                   |

**2016-2017  
CHARTER SCHOOLS  
Multi-Year Projection**

| UNRESTRICTED/RESTRICTED                           | 2016/2017        | 2017/2018        | 2018/2019        |
|---|------------------|------------------|------------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>       |                  |                  |                  |
| Revenue Limit Sources                             | 2,169,566        | 2,271,247        | 2,390,659        |
| Federal Revenues                                  | 75,744           | 75,744           | 75,744           |
| Other State Revenues                              | 119,970          | 125,151          | 130,566          |
| Other Local Revenues                              | 7,000            | 7,350            | 7,718            |
| Other Financing Sources                           | 0                | 0                | 0                |
| <b>Total, Revenues</b>                            | <b>2,372,280</b> | <b>2,479,492</b> | <b>2,604,686</b> |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>      |                  |                  |                  |
| Certificated Salaries                             | 797,114          | 836,970          | 876,818          |
| Classified Salaries                               | 407,799          | 426,282          | 445,670          |
| Employees Benefits                                | 375,818          | 394,029          | 413,144          |
| Books and Supplies                                | 72,686           | 74,727           | 76,664           |
| Services, Other Operating Expenses                | 718,863          | 747,484          | 790,390          |
| Capital Outlay                                    | 0                | 0                | 0                |
| Other Outgo (excl. Direct Support/Indirect Costs) | 0                | 0                | 0                |
| Direct Support/Indirect Costs                     | 0                | 0                | 0                |
| Other Financing Uses                              | 0                | 0                | 0                |
| <b>Total, Expenditures</b>                        | <b>2,372,280</b> | <b>2,479,492</b> | <b>2,604,686</b> |
| <b>Net Increases/(Decreases) in Fund Balance</b>  | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| <b>FUND BALANCE</b>                               |                  |                  |                  |
| Net Beginning Fund Balance                        | 80,302           | 80,302           | 80,302           |
| <b>TOTAL, Ending Fund Balance</b>                 | <b>80,302</b>    | <b>80,302</b>    | <b>80,302</b>    |
| <b>COMPONENTS OF ENDING FUND BALANCE:</b>         |                  |                  |                  |
| Reserve for Revolving Cash                        | 0.00             | 0.00             | 0.00             |
| Stores  | 0.00             | 0.00             | 0.00             |
| Prepaid Expenditures                              | 0.00             | 0.00             | 0.00             |
| Designated for Economic Uncertainties             | 0.00             | 0.00             | 0.00             |
| Other Designations                                | 0.00             | 0.00             | 0.00             |
| Undesignated Amount                               | 0.00             | 0.00             | 0.00             |
| Components of Ending Fund Balance                 | 0                | 0                | 0                |

School of Unlimited Learning  
2015/2016  
Est. Actuals  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| Description   | Object Codes           | Summary - Unrestricted/Restricted |                                     |                     |                                 |                             |                    |
|---|------------------------|-----------------------------------|-------------------------------------|---------------------|---------------------------------|-----------------------------|--------------------|
|   |                        | Original Budget (A)               | Board Approved Operating Budget (B) | Actuals To Date (C) | 2015/2016 Estimated Actuals (D) | Difference (Col. B & D) (E) | % Diff (E / B) (F) |
| <b>A. REVENUES</b>  |                        |                                   |                                     |                     |                                 |                             |                    |
| 1) Local Control Funding Formula Sources  | 8010-8099              | 2,198,546.00                      | 2,198,546.00                        | 1,481,156.69        | 2,152,644.00                    | (45,902.00)                 | -2.09%             |
| 2) Federal Revenues   | 8100-8299              | 75,744.00                         | 75,744.00                           | 60,474.00           | 78,276.00                       | 2,532.00                    | 3.34%              |
| 3) Other State Revenues   | 8300-8599              | 120,200.00                        | 120,200.00                          | 395,004.16          | 350,484.00                      | 230,284.00                  | 191.58%            |
| 4) Other Local Revenues   | 8600-8799              | 5,000.00                          | 5,000.00                            | 5,321.00            | 6,000.00                        | 1,000.00                    | 20.00%             |
| 5) TOTAL REVENUES   |                        | 2,399,490.00                      | 2,399,490.00                        | 1,941,955.85        | 2,587,404.00                    |                             |                    |
| <b>B. EXPENDITURES</b>  |                        |                                   |                                     |                     |                                 |                             |                    |
| 1) Certificated Salaries  | 1000-1999              | 906,269.00                        | 906,269.00                          | 573,325.67          | 906,269.00                      | 0.00                        | 0.00%              |
| 2) Classified Salaries  | 2000-2999              | 397,571.00                        | 397,571.00                          | 245,710.99          | 397,571.00                      | 0.00                        | 0.00%              |
| 3) Employee Benefits  | 3000-3999              | 434,852.00                        | 434,852.00                          | 245,133.18          | 434,852.00                      | 0.00                        | 0.00%              |
| 4) Books and Supplies   | 4000-4999              | 66,166.00                         | 66,166.00                           | 54,326.15           | 74,666.00                       | (8,500.00)                  | -12.85%            |
| 5) Services, Other Operating Expenses   | 5000-5999              | 594,632.00                        | 594,632.00                          | 449,262.01          | 774,046.00                      | (179,414.00)                | -30.17%            |
| 6) Capital Outlay   | 6000-6599              |                                   | 0.00                                | 0.00                | 0.00                            | 0.00                        | 0.00%              |
| 7) Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299<br>7400-7499 |                                   | 0.00                                | 0.00                | 0.00                            | 0.00                        | 0.00%              |
| 8) Direct Support/Indirect Costs  | 7300-7399              |                                   | 0.00                                | 0.00                | 0.00                            | 0.00                        | 0.00%              |
| 9) TOTAL EXPENDITURES   |                        | 2,399,490.00                      | 2,399,490.00                        | 1,567,758.00        | 2,587,404.00                    |                             |                    |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                        | 0.00                              | 0.00                                | 374,197.85          | 0.00                            |                             |                    |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                        |                                   |                                     |                     |                                 |                             |                    |
| 1) Interfund Transfers  |                        |                                   |                                     |                     |                                 |                             |                    |
| a) Transfers In   | 8910-8929              | 0.00                              | 0.00                                | 0.00                | 0.00                            | 0.00                        | 0.00%              |
| b) Transfers Out  | 7610-7629              | 0.00                              | 0.00                                | 0.00                | 0.00                            | 0.00                        | 0.00%              |
| 2) Other Sources/Uses   |                        |                                   |                                     |                     |                                 |                             |                    |
| a) Sources  | 8930-8979              | 0.00                              | 0.00                                | 0.00                | 0.00                            | 0.00                        | 0.00%              |
| b) Uses   | 7630-7699              | 0.00                              | 0.00                                | 0.00                | 0.00                            | 0.00                        | 0.00%              |
| 3) Contributions  | 8980-8999              | 0.00                              | 0.00                                | 0.00                | 0.00                            | 0.00                        | 0.00%              |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                        | 0.00                              | 0.00                                | 0.00                | 0.00                            |                             |                    |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                        | 0.00                              | 0.00                                | 374,197.85          | 0.00                            |                             |                    |
| <b>F. FUND BALANCE</b>  |                        |                                   |                                     |                     |                                 |                             |                    |
| 1) Beginning Fund Balance   |                        |                                   |                                     |                     |                                 |                             |                    |
| a) As of July 1 - Unaudited   | 9791                   | 80,302.00                         | 80,302.00                           |                     | 80,302.00                       | 0.00                        | 0.00%              |
| b) Audit Adjustments  | 9793                   | 0.00                              | 0.00                                |                     | 0.00                            | 0.00                        | 0.00%              |
| c) As of July 1 - Audited (F1a + F1b)   |                        | 80,302.00                         | 80,302.00                           |                     | 80,302.00                       |                             |                    |
| d) Other Restatements   | 9795                   | 0.00                              | 0.00                                |                     | 0.00                            | 0.00                        | 0.00%              |
| e) Net Beginning Balance (F1c + F1d)  |                        | 80,302.00                         | 80,302.00                           |                     | 80,302.00                       |                             |                    |
| 2) Ending Balance, June 30 (E + F1e)  |                        | 80,302.00                         | 80,302.00                           |                     | 80,302.00                       |                             |                    |

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School of Unlimited Learning  
2015/2016  
Est. Actuals  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| Description   |                        | Object Codes |              | Unrestricted - Resources 0000-1999 |                                     |                     |                                 |
|---|------------------------|--------------|--------------|------------------------------------|-------------------------------------|---------------------|---------------------------------|
|   |                        |              |              | Original Budget (A)                | Board Approved Operating Budget (B) | Actuals To Date (C) | 2015/2016 Estimated Actuals (D) |
| <b>A. REVENUES</b>  |                        |              |              |                                    |                                     |                     |                                 |
| 1) Local Control Funding Formula Sources  | 8010-8099              | 2,198,546.00 | 2,198,546.00 | 1,481,156.69                       | 2,152,644.00                        | (45,902.00)         | -2.09%                          |
| 2) Federal Revenues   | 8100-8299              | 0.00         | 0.00         | 2,640.00                           | 2,640.00                            | 2,640.00            | #DIV/0!                         |
| 3) Other State Revenues   | 8300-8599              | 79,200.00    | 79,200.00    | 371,730.35                         | 309,484.00                          | 230,284.00          | 290.76%                         |
| 4) Other Local Revenues   | 8600-8799              | 5,000.00     | 5,000.00     | 5,321.00                           | 6,000.00                            | 1,000.00            | 20.00%                          |
| 5) TOTAL REVENUES   |                        | 2,282,746.00 | 2,282,746.00 | 1,860,848.04                       | 2,470,768.00                        |                     |                                 |
| <b>B. EXPENDITURES</b>  |                        |              |              |                                    |                                     |                     |                                 |
| 1) Certificated Salaries  | 1000-1999              | 906,269.00   | 906,269.00   | 573,325.67                         | 906,269.00                          | 0.00                | 0.00%                           |
| 2) Classified Salaries  | 2000-2999              | 354,650.00   | 354,650.00   | 212,502.35                         | 354,650.00                          | 0.00                | 0.00%                           |
| 3) Employee Benefits  | 3000-3999              | 420,132.00   | 420,132.00   | 236,184.56                         | 420,132.00                          | 0.00                | 0.00%                           |
| 4) Books and Supplies   | 4000-4999              | 30,166.00    | 30,166.00    | 29,826.15                          | 38,666.00                           | (8,500.00)          | -28.18%                         |
| 5) Services, Other Operating Expenses   | 5000-5999              | 571,529.00   | 571,529.00   | 436,132.28                         | 751,051.00                          | (179,522.00)        | -31.41%                         |
| 6) Capital Outlay   | 6000-6599              |              |              |                                    |                                     | 0.00                | 0.00%                           |
| 7) Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299<br>7400-7499 |              |              |                                    |                                     | 0.00                | 0.00%                           |
| 8) Direct Support/Indirect Costs  | 7300-7399              |              |              |                                    |                                     | 0.00                | 0.00%                           |
| 9) TOTAL EXPENDITURES   |                        | 2,282,746.00 | 2,282,746.00 | 1,487,971.01                       | 2,470,768.00                        |                     |                                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                        | 0.00         | 0.00         | 372,877.03                         | 0.00                                |                     |                                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                        |              |              |                                    |                                     |                     |                                 |
| 1) Interfund Transfers  |                        |              |              |                                    |                                     |                     |                                 |
| a) Transfers In   | 8910-8929              |              |              |                                    |                                     | 0.00                | 0.00%                           |
| b) Transfers Out  | 7610-7629              |              |              |                                    |                                     | 0.00                | 0.00%                           |
| 2) Other Sources/Uses   |                        |              |              |                                    |                                     |                     |                                 |
| a) Sources  | 8930-8979              |              |              |                                    |                                     | 0.00                | 0.00%                           |
| b) Uses   | 7630-7699              |              |              |                                    |                                     | 0.00                | 0.00%                           |
| 3) Contributions  | 8980-8999              |              |              |                                    |                                     | 0.00                | 0.00%                           |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                        | 0.00         | 0.00         | 0.00                               | 0.00                                |                     |                                 |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                        | 0.00         | 0.00         | 372,877.03                         | 0.00                                |                     |                                 |
| <b>F. FUND BALANCE</b>  |                        |              |              |                                    |                                     |                     |                                 |
| 1) Beginning Fund Balance   |                        |              |              |                                    |                                     |                     |                                 |
| a) As of July 1 - Unaudited   | 9791                   | 80,302.00    | 80,302.00    |                                    | 80,302.00                           | 0.00                | 0.00%                           |
| b) Audit Adjustments  | 9793                   |              |              |                                    |                                     | 0.00                | 0.00%                           |
| c) As of July 1 - Audited (F1a + F1b)   |                        | 80,302.00    | 80,302.00    |                                    | 80,302.00                           |                     |                                 |
| d) Other Restatements   | 9795                   |              |              |                                    |                                     | 0.00                | 0.00%                           |
| e) Net Beginning Balance (F1c + F1d)  |                        | 80,302.00    | 80,302.00    |                                    | 80,302.00                           |                     |                                 |
| 2) Ending Balance, June 30 (E + F1e)  |                        | 80,302.00    | 80,302.00    |                                    | 80,302.00                           |                     |                                 |

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School of Unlimited Learning  
2015/2016  
Est. Actuals  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| Description   | Object Codes           | Restricted - Resources 2000-9999 |                                     |                     |                                 |                             |                    |
|---|------------------------|----------------------------------|-------------------------------------|---------------------|---------------------------------|-----------------------------|--------------------|
|   |                        | Original Budget (A)              | Board Approved Operating Budget (B) | Actuals To Date (C) | 2015/2016 Estimated Actuals (D) | Difference (Col. B & D) (E) | % Diff (E / B) (F) |
| <b>A. REVENUES</b>  |                        |                                  |                                     |                     |                                 |                             |                    |
| 1) Local Control Funding Formula Sources  | 8010-8099              | 0.00                             | 0.00                                | 0.00                | 0.00                            | 0.00                        | 0.00%              |
| 2) Federal Revenues   | 8100-8299              | 75,744.00                        | 75,744.00                           | 57,834.00           | 75,636.00                       | (108.00)                    | -0.14%             |
| 3) Other State Revenues   | 8300-8599              | 41,000.00                        | 41,000.00                           | 23,273.81           | 41,000.00                       | 0.00                        | 0.00%              |
| 4) Other Local Revenues   | 8600-8799              | 0.00                             | 0.00                                | 0.00                | 0.00                            | 0.00                        | 0.00%              |
| 5) TOTAL REVENUES   |                        | 116,744.00                       | 116,744.00                          | 81,107.81           | 116,636.00                      |                             |                    |
| <b>B. EXPENDITURES</b>  |                        |                                  |                                     |                     |                                 |                             |                    |
| 1) Certificated Salaries  | 1000-1999              | 0.00                             | 0.00                                | 0.00                | 0.00                            | 0.00                        | 0.00%              |
| 2) Classified Salaries  | 2000-2999              | 42,921.00                        | 42,921.00                           | 33,208.64           | 42,921.00                       | 0.00                        | 0.00%              |
| 3) Employee Benefits  | 3000-3999              | 14,720.00                        | 14,720.00                           | 8,948.62            | 14,720.00                       | 0.00                        | 0.00%              |
| 4) Books and Supplies   | 4000-4999              | 36,000.00                        | 36,000.00                           | 24,500.00           | 36,000.00                       | 0.00                        | 0.00%              |
| 5) Services, Other Operating Expenses   | 5000-5999              | 23,103.00                        | 23,103.00                           | 13,129.73           | 22,995.00                       | 108.00                      | 0.47%              |
| 6) Capital Outlay   | 6000-6599              | 0.00                             | 0.00                                | 0.00                | 0.00                            | 0.00                        | 0.00%              |
| 7) Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299<br>7400-7499 | 0.00                             | 0.00                                | 0.00                | 0.00                            | 0.00                        | 0.00%              |
| 8) Direct Support/Indirect Costs  | 7300-7399              | 0.00                             | 0.00                                | 0.00                | 0.00                            | 0.00                        | 0.00%              |
| 9) TOTAL EXPENDITURES   |                        | 116,744.00                       | 116,744.00                          | 79,786.99           | 116,636.00                      |                             |                    |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                        |                                  |                                     |                     |                                 |                             |                    |
|   |                        | 0.00                             | 0.00                                | 1,320.82            | 0.00                            |                             |                    |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                        |                                  |                                     |                     |                                 |                             |                    |
| 1) Interfund Transfers  |                        |                                  |                                     |                     |                                 |                             |                    |
| a) Transfers In   | 8910-8929              |                                  |                                     |                     |                                 | 0.00                        | 0.00%              |
| b) Transfers Out  | 7610-7629              |                                  |                                     |                     |                                 | 0.00                        | 0.00%              |
| 2) Other Sources/Uses   |                        |                                  |                                     |                     |                                 |                             |                    |
| a) Sources  | 8930-8979              |                                  |                                     |                     |                                 | 0.00                        | 0.00%              |
| b) Uses   | 7630-7699              |                                  |                                     |                     |                                 | 0.00                        | 0.00%              |
| 3) Contributions  | 8980-8999              |                                  |                                     |                     |                                 | 0.00                        | 0.00%              |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                        | 0.00                             | 0.00                                | 0.00                | 0.00                            |                             |                    |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                        |                                  |                                     |                     |                                 |                             |                    |
|   |                        | 0.00                             | 0.00                                | 1,320.82            | 0.00                            |                             |                    |
| <b>F. FUND BALANCE</b>  |                        |                                  |                                     |                     |                                 |                             |                    |
| 1) Beginning Fund Balance   |                        |                                  |                                     |                     |                                 |                             |                    |
| a) As of July 1 - Unaudited   | 9791                   |                                  |                                     |                     |                                 | 0.00                        | 0.00%              |
| b) Audit Adjustments  | 9793                   |                                  |                                     |                     |                                 | 0.00                        | 0.00%              |
| c) As of July 1 - Audited (F1a + F1b)   |                        | 0.00                             | 0.00                                |                     | 0.00                            |                             |                    |
| d) Other Restatements   | 9795                   |                                  |                                     |                     |                                 | 0.00                        | 0.00%              |
| e) Net Beginning Balance (F1c + F1d)  |                        | 0.00                             | 0.00                                |                     | 0.00                            |                             |                    |
| 2) Ending Balance, June 30 (E + F1e)  |                        | 0.00                             | 0.00                                |                     | 0.00                            |                             |                    |



**Sierra Charter School  
Charter School Financial Reporting  
Budget/Interim  
Fiscal Year 2016/2017**

Charter Name: Sierra Charter School

Chartering Authority: Fresno Unified School District

**Reporting Period**

- |                    |                                  |                                      |
|--------------------|----------------------------------|--------------------------------------|
| Preliminary Budget | <input checked="" type="radio"/> | July 1                               |
| First Interim      | <input type="radio"/>            | October 31 (Due December 15)         |
| Second Interim     | <input type="radio"/>            | January 31 (Due March 15)            |
| Third Interim      | <input type="radio"/>            | April 30 - If requested (Due June 1) |

Fiscal Year: 2016/2017

Subsequent Year 1: 2017/2018

Subsequent Year 2: 2018/2019

**CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION:**

I certify that based upon current projections this charter school **will** be able to meet its financial obligations for the remainder of *this fiscal year and the next two subsequent years*.

Lisa Marasco



Print Name

Signature

Principal/CEO

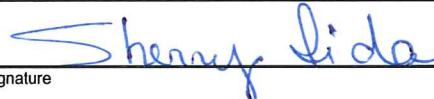
5/16/2016

Title

Date

**PREPARER'S INFORMATION:**

Sherry lida



Signature

5/16/2016

Title

Date

Business Director

559-476-3402

[siida@sierracharter.org](mailto:siida@sierracharter.org)

Telephone Number

E-Mail Address

**AUTHORIZING ENTITY CERTIFICATION:**

Signature

Title

Telephone Number

E-Mail Address

**Submit completed report to:**  
Fresno County Office of Education  
District Financial Services Department  
1111 Van Ness Ave.  
Fresno, CA 93721

2016/2017 Preliminary Budget  
GENERAL FUND  
SUMMARY  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| Description   | Object Codes           | Summary - Unrestricted/Restricted |                                     |                     |                           |                             |                    |
|---|------------------------|-----------------------------------|-------------------------------------|---------------------|---------------------------|-----------------------------|--------------------|
|   |                        | Original Budget (A)               | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col. B & D) (E) | % Diff (E / B) (F) |
| <b>A. REVENUES</b>  |                        |                                   |                                     |                     |                           |                             |                    |
| 1) Local Control Funding Formula Sources  | 8010-8099              | 4,435,084.00                      | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 2) Federal Revenues   | 8100-8299              | 223,439.00                        | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 3) Other State Revenues   | 8300-8599              | 287,775.00                        | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 4) Other Local Revenues   | 8600-8799              | 9,500.00                          | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 5) TOTAL REVENUES   |                        | 4,955,798.00                      | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>B. EXPENDITURES</b>  |                        |                                   |                                     |                     |                           |                             |                    |
| 1) Certificated Salaries  | 1000-1999              | 2,030,020.00                      | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 2) Classified Salaries  | 2000-2999              | 542,742.00                        | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 3) Employee Benefits  | 3000-3999              | 1,029,735.00                      | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 4) Books and Supplies   | 4000-4999              | 353,897.00                        | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 5) Services, Other Operating Expenses   | 5000-5999              | 996,570.00                        | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 6) Capital Outlay   | 6000-6599              | 0.00                              | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 7) Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299<br>7400-7499 | 0.00                              | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 8) Direct Support/Indirect Costs  | 7300-7399              | 0.00                              | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 9) TOTAL EXPENDITURES   |                        | 4,952,964.00                      | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                        |                                   |                                     |                     |                           |                             |                    |
|   |                        | 2,834.00                          | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                        |                                   |                                     |                     |                           |                             |                    |
| 1) Interfund Transfers  |                        |                                   |                                     |                     |                           |                             |                    |
| a) Transfers In   | 8910-8929              | 0.00                              | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| b) Transfers Out  | 7610-7629              | 0.00                              | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 2) Other Sources/Uses   |                        |                                   |                                     |                     |                           |                             |                    |
| a) Sources  | 8930-8979              | 0.00                              | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| b) Uses   | 7630-7699              | 0.00                              | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 3) Contributions  | 8980-8999              | 0.00                              | 0.00                                | 0.00                | 0.00                      | 0.00                        | 0.00%              |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                        | 0.00                              | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                        |                                   |                                     |                     |                           |                             |                    |
|   |                        | 2,834.00                          | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>F. FUND BALANCE</b>  |                        |                                   |                                     |                     |                           |                             |                    |
| 1) Beginning Fund Balance   |                        |                                   |                                     |                     |                           |                             |                    |
| a) As of July 1 - Unaudited   | 9791                   | 2,346,633.00                      | 0.00                                |                     | 0.00                      | 0.00                        | 0.00%              |
| b) Audit Adjustments  | 9793                   | 0.00                              | 0.00                                |                     | 0.00                      | 0.00                        | 0.00%              |
| c) As of July 1 - Audited (F1a + F1b)   |                        | 2,346,633.00                      | 0.00                                |                     | 0.00                      |                             |                    |
| d) Other Restatements   | 9795                   | 0.00                              | 0.00                                |                     | 0.00                      | 0.00                        | 0.00%              |
| e) Net Beginning Balance (F1c + F1d)  |                        | 2,346,633.00                      | 0.00                                |                     | 0.00                      |                             |                    |
| 2) Ending Balance, June 30 (E + F1e)  |                        | 2,349,467.00                      | 0.00                                |                     | 0.00                      |                             |                    |

2016/2017 Preliminary Budget  
GENERAL FUND  
SUMMARY  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| Description   |                        | Unrestricted - Resources 0000-1999 |                                     |                     |                           |                             |                    |
|---|------------------------|------------------------------------|-------------------------------------|---------------------|---------------------------|-----------------------------|--------------------|
|   |                        | Original Budget (A)                | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col. B & D) (E) | % Diff (E / B) (F) |
| <b>A. REVENUES</b>  |                        |                                    |                                     |                     |                           |                             |                    |
| 1) Local Control Funding Formula Sources  | 8010-8099              | 4,435,084.00                       |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Federal Revenues   | 8100-8299              | 0.00                               |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Other State Revenues   | 8300-8599              | 78,653.00                          |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) Other Local Revenues   | 8600-8799              | 9,500.00                           |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) TOTAL REVENUES   |                        | 4,523,237.00                       | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>B. EXPENDITURES</b>  |                        |                                    |                                     |                     |                           |                             |                    |
| 1) Certificated Salaries  | 1000-1999              | 1,787,561.00                       |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Classified Salaries  | 2000-2999              | 542,742.00                         |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Employee Benefits  | 3000-3999              | 919,536.00                         |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) Books and Supplies   | 4000-4999              | 331,958.00                         |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) Services, Other Operating Expenses   | 5000-5999              | 706,372.00                         |                                     |                     |                           | 0.00                        | 0.00%              |
| 6) Capital Outlay   | 6000-6599              | 0.00                               |                                     |                     |                           | 0.00                        | 0.00%              |
| 7) Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299<br>7400-7499 | 0.00                               |                                     |                     |                           | 0.00                        | 0.00%              |
| 8) Direct Support/Indirect Costs  | 7300-7399              | 0.00                               |                                     |                     |                           | 0.00                        | 0.00%              |
| 9) TOTAL EXPENDITURES   |                        | 4,288,169.00                       | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                        | 235,068.00                         | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                        |                                    |                                     |                     |                           |                             |                    |
| 1) Interfund Transfers  |                        |                                    |                                     |                     |                           |                             |                    |
| a) Transfers In   | 8910-8929              | 0.00                               |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Transfers Out  | 7610-7629              | 0.00                               |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Other Sources/Uses   |                        |                                    |                                     |                     |                           |                             |                    |
| a) Sources  | 8930-8979              | 0.00                               |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Uses   | 7630-7699              | 0.00                               |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Contributions  | 8980-8999              | 0.00                               |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                        | 0.00                               | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                        | 235,068.00                         | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>F. FUND BALANCE</b>  |                        |                                    |                                     |                     |                           |                             |                    |
| 1) Beginning Fund Balance   |                        |                                    |                                     |                     |                           |                             |                    |
| a) As of July 1 - Unaudited   | 9791                   | 2,114,399.00                       |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Audit Adjustments  | 9793                   | 0.00                               |                                     |                     |                           | 0.00                        | 0.00%              |
| c) As of July 1 - Audited (F1a + F1b)   |                        | 2,114,399.00                       |                                     |                     |                           |                             |                    |
| d) Other Restatements   | 9795                   | 0.00                               |                                     |                     |                           | 0.00                        | 0.00%              |
| e) Net Beginning Balance (F1c + F1d)  |                        | 2,114,399.00                       |                                     |                     |                           |                             |                    |
| 2) Ending Balance, June 30 (E + F1e)  |                        | 2,349,467.00                       | 0.00                                |                     | 0.00                      |                             |                    |

2016/2017 Preliminary Budget  
GENERAL FUND  
SUMMARY  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

|   |                        | Restricted - Resources 2000-9999 |                                     |                     |                           |                             |                    |
|---|------------------------|----------------------------------|-------------------------------------|---------------------|---------------------------|-----------------------------|--------------------|
| Description   | Object Codes           | Original Budget (A)              | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col. B & D) (E) | % Diff (E / B) (F) |
| <b>A. REVENUES</b>  |                        |                                  |                                     |                     |                           |                             |                    |
| 1) Local Control Funding Formula Sources  | 8010-8099              | 0.00                             |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Federal Revenues   | 8100-8299              | 223,439.00                       |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Other State Revenues   | 8300-8599              | 209,122.00                       |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) Other Local Revenues   | 8600-8799              | 0.00                             |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) TOTAL REVENUES   |                        | 432,561.00                       | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>B. EXPENDITURES</b>  |                        |                                  |                                     |                     |                           |                             |                    |
| 1) Certificated Salaries  | 1000-1999              | 242,459.00                       |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Classified Salaries  | 2000-2999              | 0.00                             |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Employee Benefits  | 3000-3999              | 110,199.00                       |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) Books and Supplies   | 4000-4999              | 21,939.00                        |                                     |                     |                           | 0.00                        | 0.00%              |
| 5) Services, Other Operating Expenses   | 5000-5999              | 290,198.00                       |                                     |                     |                           | 0.00                        | 0.00%              |
| 6) Capital Outlay   | 6000-6599              | 0.00                             |                                     |                     |                           | 0.00                        | 0.00%              |
| 7) Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299<br>7400-7499 | 0.00                             |                                     |                     |                           | 0.00                        | 0.00%              |
| 8) Direct Support/Indirect Costs  | 7300-7399              | 0.00                             |                                     |                     |                           | 0.00                        | 0.00%              |
| 9) TOTAL EXPENDITURES   |                        | 664,795.00                       | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                        | (232,234.00)                     | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                        |                                  |                                     |                     |                           |                             |                    |
| 1) Interfund Transfers  |                        |                                  |                                     |                     |                           |                             |                    |
| a) Transfers In   | 8910-8929              | 0.00                             |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Transfers Out  | 7610-7629              | 0.00                             |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Other Sources/Uses   |                        |                                  |                                     |                     |                           |                             |                    |
| a) Sources  | 8930-8979              | 0.00                             |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Uses   | 7630-7699              | 0.00                             |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Contributions  | 8980-8999              | 0.00                             |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                        | 0.00                             | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                        | (232,234.00)                     | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>F. FUND BALANCE</b>  |                        |                                  |                                     |                     |                           |                             |                    |
| 1) Beginning Fund Balance   |                        |                                  |                                     |                     |                           |                             |                    |
| a) As of July 1 - Unaudited   | 9791                   | 232,234.00                       | 0.00                                |                     |                           | 0.00                        | 0.00%              |
| b) Audit Adjustments  | 9793                   | 0.00                             | 0.00                                |                     | 0.00                      | 0.00                        | 0.00%              |
| c) As of July 1 - Audited (F1a + F1b)   |                        | 232,234.00                       | 0.00                                |                     | 0.00                      |                             |                    |
| d) Other Restatements   | 9795                   | 0.00                             | 0.00                                |                     | 0.00                      | 0.00                        | 0.00%              |
| e) Net Beginning Balance (F1c + F1d)  |                        | 232,234.00                       | 0.00                                |                     | 0.00                      |                             |                    |
| 2) Ending Balance, June 30 (E + F1e)  |                        | 0.00                             | 0.00                                |                     | 0.00                      |                             |                    |

| Description   | ESTIMATED<br>P-2 REPORT ADA<br>(If declining<br>enrollment) | ESTIMATED<br>LCFF ADA<br>Original Budget<br>(A) | ESTIMATED<br>LCFF ADA<br>Board Approved<br>Operating Budget<br>(B) | ESTIMATED<br>LCFF ADA<br>Projected<br>Year Totals<br>(C) | DIFFERENCE<br>(Col. C - B)<br>(D) | PERCENTAGE<br>DIFFERENCE<br>(Col. D / B)<br>(E) |
|---|---|---|--|--|-----------------------------------|---|
| <b>ELEMENTARY</b>   |   |   |  |  |                                   |   |
| 1. General Education  |   | 0.00  |  |  | 0.00                              | 0%  |
| 2. Special Education  |   | 26.00   |  |  | 0.00                              | 0%  |
| 3. Independent Study  |   | 120.00  |  |  | 0.00                              | 0%  |
| <b>HIGH SCHOOL</b>  |   |   |  |  |                                   |   |
| 4. General Education  |   | 0.00  |  |  | 0.00                              | 0%  |
| 5. Special Education  |   | 34.00   |  |  | 0.00                              | 0%  |
| 6. Independent Study  |   | 262.00  |  |  | 0.00                              | 0%  |
| <b>COUNTY SUPPLEMENT</b>  |   |   |  |  |                                   |   |
| 7. County Community Schools   |   | 0.00  |  |  | 0.00                              | 0%  |
| 8. Special Education  |   | 0.00  |  |  | 0.00                              | 0%  |
| 9. TOTAL, ELEMENTARY, HIGH SCHOOL &<br>COUNTY SUPPLEMENT                              | 0.00  | 442.00  | 0.00   | 0.00   | 0.00                              | 0%  |
| 10. ADA for Necessary Small Schools also<br>included in lines 1-6.                    |   |   |  |  | 0.00                              | 0%  |
| 11. Regional Occupational Centers/Programs<br>(ROC/P)                                 |   |   |  |  | 0.00                              | 0%  |
| <b>CLASSES FOR ADULTS</b>   |   |   |  |  |                                   |   |
| 12. Concurrently Enrolled Secondary Students  |   |   |  |  | 0.00                              | 0%  |
| 13. Adults Enrolled, State Apportioned  |   |   |  |  | 0.00                              | 0%  |
| 14. Independent Study - (21 or older and 19 or<br>over and not continuously enrolled) |   |   |  |  | 0.00                              | 0%  |
| 15. TOTAL, CLASSES FOR ADULTS   | 0.00  | 0.00  | 0.00   | 0.00   | 0.00                              | 0%  |
| 16. Adults in Correctional Facilities   |   |   |  |  | 0.00                              | 0%  |
| 17. ADA TOTALS (Sum of lines 9, 11)   | 0.00  | 442.00  | 0.00   | 0.00   | 0.00                              | 0%  |
| <b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>   |   |   |  |  |                                   |   |
| 18. Elementary  |   |   |  |  | 0.00                              | 0%  |
| 19. High School   |   |   |  |  | 0.00                              | 0%  |
| 20. TOTAL, SUPPLEMENTAL HOURS   | 0.00  | 0.00  | 0.00   | 0.00   | 0.00                              | 0%  |
| <b>COMMUNITY DAY SCHOOLS - Additional Funds</b>                                       |   |   |  |  |                                   |   |
| <b>21. ELEMENTARY</b>   |   |   |  |  |                                   |   |
| a. 5th and 6th Hours (ADA)  |   |   |  |  | 0.00                              | 0%  |
| b. 7th and 8th Pupil Hours (report in hours)  |   |   |  |  | 0.00                              | 0%  |
| <b>22. HIGH SCHOOL</b>  |   |   |  |  |                                   |   |
| a. 5th and 6th Hours (ADA)  |   |   |  |  | 0.00                              | 0%  |
| b. 7th and 8th Pupil Hours (report in hours)  |   |   |  |  | 0.00                              | 0%  |

1. Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

|  |                 |
|--|-----------------|
| a. Enter Board Approved Operating Budget - LCFF K-12 ADA (Form ADA, column B, sum of lines 1-6)  | <u>0.00</u> ADA |
| b. Enter Projected Year Totals - LCFF K-12 ADA (Form ADA, column C, sum of lines 1-6)  | <u>0.00</u> ADA |
| c. Difference between budgeted and projected (Step 1b minus 1a)  | <u>0.00</u> ADA |
| d. Percentage of change from Board Approved Operating Budget   | <u>0.00%</u>    |
| e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget. |                 |

N/A

2. Status of Employee Salary and Benefits Negotiations

|   | <u>Certificated</u>         | <u>Classified</u>           |
|---|-----------------------------|-----------------------------|
| a. Enter the number of FTEs projected in this interim report.               | <u>                    </u> | <u>                    </u> |
| b. Enter the number of FTEs from the original adopted report.               | <u>35.56</u>                | <u>7.74</u>                 |
| c. Are salary and benefit negotiations settled for the current fiscal year? | <u>N/A</u>                  | <u>N/A</u>                  |

\*\*\* PLEASE NOTE \*\*\* If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

|  |            |            |
|--|------------|------------|
| 1. Total cost of the salary settlement.                | <u>N/A</u> | <u>N/A</u> |
| 2. Amount of salary settlement included in the budget. | <u>N/A</u> | <u>N/A</u> |
| 3. Period of agreement.                                | <u>N/A</u> | <u>N/A</u> |
| 4. Is salary increase on-going or a one-time bonus?    | <u>N/A</u> | <u>N/A</u> |

e. If negotiations have not been settled:

|   |            |            |
|---|------------|------------|
| 1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)                 | <u>N/A</u> | <u>N/A</u> |
| 2. If yes, how much for each of the following:  |            |            |
| a. Salaries   | <u>N/A</u> | <u>N/A</u> |
| b. Health and Welfare Benefits  | <u>N/A</u> | <u>N/A</u> |
| 3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars. | <u>N/A</u> | <u>N/A</u> |

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) No

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

| Type of Commitment              | # of Years | #REF! | #REF! | 2017/2018 Payment (P & I) | 2018/2019 Payment (P & I) | Fund/Object Code/Resource |
|---------------------------------|------------|-------|-------|---------------------------|---------------------------|---------------------------|
| State School Building Loans     |            |       |       |                           |                           |                           |
| Other Postemployment Benefits   |            |       |       |                           |                           |                           |
| Compensated Absences            |            |       |       |                           |                           |                           |
| Certificates of Participation   |            |       |       |                           |                           |                           |
| Other Outstanding Loan Balances |            |       |       |                           |                           |                           |
| Capital Leases                  |            |       |       |                           |                           |                           |
| Other Commitments:              |            |       |       |                           |                           |                           |
|                                 |            |       |       |                           |                           |                           |
|                                 |            |       |       |                           |                           |                           |
|                                 |            |       |       |                           |                           |                           |
|                                 |            |       |       |                           |                           |                           |

Comments:

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4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No) No

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

N/A

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5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

|   |              |
|---|--------------|
| Board Approved Operating Budget - Contributions (Form GF Unrestricted, Column B, Line D3) | <u>0.00</u>  |
| Projected Year Totals - Contributions (Form GF Unrestricted, Column D, Line D3)           | <u>0.00</u>  |
| Percentage of change from Board Approved Operating Budget                                 | <u>0.00%</u> |

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

N/A

6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

N/A

7. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

N/A

8. Retiree Health and Welfare Benefits Liability

a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? N/A

b. If accounted for on a pay-as-you-go basis, please disclose the following:

| Fiscal Year                        | 2016/2017  | 2017/2018  | 2018/2019  |
|------------------------------------|------------|------------|------------|
| No. of Retirees Receiving Benefits | <u>N/A</u> | <u>N/A</u> | <u>N/A</u> |
| Total Annual Cost                  | <u>N/A</u> | <u>N/A</u> | <u>N/A</u> |
| Annual Charter School Contribution | <u>N/A</u> | <u>N/A</u> | <u>N/A</u> |
| Annual Retiree Contribution        | <u>N/A</u> | <u>N/A</u> | <u>N/A</u> |

c. If your plan provides Health and Welfare benefits for retirees over the age of 65:

1. What is the unfunded liability for providing this benefit? N/A
2. Enter the date of the actuarial report used as a basis for determining the unfunded liability. N/A



**University High School  
Charter School Financial Reporting  
Budget/Interim  
Fiscal Year 2016/2017**

Charter Name: University High School

Chartering Authority: Fresno Unified

| Reporting Period                                    |                                      |
|---|--------------------------------------|
| Preliminary Budget <input checked="" type="radio"/> | July 1                               |
| First Interim <input type="radio"/>                 | October 31 (Due December 15)         |
| Second Interim <input type="radio"/>                | January 31 (Due March 15)            |
| Third Interim <input type="radio"/>                 | April 30 - If requested (Due June 1) |

Fiscal Year: 2016/2017

Subsequent Year 1: 2017/2018

Subsequent Year 2: 2018/2019

**CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION:**

I certify that based upon current projections this charter school will be able to meet its financial obligations for the remainder of *this fiscal year and the next two subsequent years*.

Dr. James Bushman

Print Name

Head of School

Title

Signature

Date

5/12/2016

**PREPARER'S INFORMATION:**

Janelle Mehling

Business Manager

Title

559-278-8263

Telephone Number

Signature

Date

5/11/2016

janellem@csufresno.edu

E-Mail Address

**AUTHORIZING ENTITY CERTIFICATION:**

Signature

Title

Telephone Number

E-Mail Address

**Submit completed report to:**  
Fresno County Office of Education  
District Financial Services Department  
1111 Van Ness Ave.  
Fresno, CA 93721

University High School Preliminary Budget  
GENERAL FUND  
SUMMARY  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| Description   |                        | Object Codes |              | Summary - Unrestricted/Restricted |                                     |                     |                           |
|---|------------------------|--------------|--------------|-----------------------------------|-------------------------------------|---------------------|---------------------------|
|   |                        |              |              | Original Budget (A)               | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) |
| <b>A. REVENUES</b>  |                        |              |              |                                   |                                     |                     |                           |
| 1) Local Control Funding Formula Sources  | 8010-8099              | 4,044,189.00 | 4,044,189.00 | 0.00                              | 4,044,189.00                        | 0.00                | 0.00%                     |
| 2) Federal Revenues   | 8100-8299              | 3,500.00     | 3,500.00     | 0.00                              | 3,500.00                            | 0.00                | 0.00%                     |
| 3) Other State Revenues   | 8300-8599              | 206,704.00   | 206,704.00   | 0.00                              | 206,704.00                          | 0.00                | 0.00%                     |
| 4) Other Local Revenues   | 8600-8799              | 421,502.00   | 421,502.00   | 0.00                              | 421,502.00                          | 0.00                | 0.00%                     |
| 5) TOTAL REVENUES   |                        | 4,675,895.00 | 4,675,895.00 | 0.00                              | 4,675,895.00                        |                     |                           |
| <b>B. EXPENDITURES</b>  |                        |              |              |                                   |                                     |                     |                           |
| 1) Certificated Salaries  | 1000-1999              | 2,144,241.00 | 2,144,241.00 | 0.00                              | 2,144,241.00                        | 0.00                | 0.00%                     |
| 2) Classified Salaries  | 2000-2999              | 300,995.00   | 300,995.00   | 0.00                              | 300,995.00                          | 0.00                | 0.00%                     |
| 3) Employee Benefits  | 3000-3999              | 670,921.00   | 670,921.00   | 0.00                              | 670,921.00                          | 0.00                | 0.00%                     |
| 4) Books and Supplies   | 4000-4999              | 309,804.00   | 309,804.00   | 0.00                              | 309,804.00                          | 0.00                | 0.00%                     |
| 5) Services, Other Operating Expenses   | 5000-5999              | 340,250.00   | 340,250.00   | 0.00                              | 340,250.00                          | 0.00                | 0.00%                     |
| 6) Capital Outlay   | 6000-6599              | 0.00         | 0.00         | 0.00                              | 0.00                                | 0.00                | 0.00%                     |
| 7) Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299<br>7400-7499 | 711,484.00   | 711,484.00   | 0.00                              | 711,484.00                          | 0.00                | 0.00%                     |
| 8) Direct Support/Indirect Costs  | 7300-7399              | 0.00         | 0.00         | 0.00                              | 0.00                                | 0.00                | 0.00%                     |
| 9) TOTAL EXPENDITURES   |                        | 4,477,695.00 | 4,477,695.00 | 0.00                              | 4,477,695.00                        |                     |                           |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                        | 198,200.00   | 198,200.00   | 0.00                              | 198,200.00                          |                     |                           |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                        |              |              |                                   |                                     |                     |                           |
| 1) Interfund Transfers  |                        |              |              |                                   |                                     |                     |                           |
| a) Transfers In   | 8910-8929              | 0.00         | 0.00         | 0.00                              | 0.00                                | 0.00                | 0.00%                     |
| b) Transfers Out  | 7610-7629              | 0.00         | 0.00         | 0.00                              | 0.00                                | 0.00                | 0.00%                     |
| 2) Other Sources/Uses   |                        |              |              |                                   |                                     |                     |                           |
| a) Sources  | 8930-8979              | 0.00         | 0.00         | 0.00                              | 0.00                                | 0.00                | 0.00%                     |
| b) Uses   | 7630-7699              | 0.00         | 0.00         | 0.00                              | 0.00                                | 0.00                | 0.00%                     |
| 3) Contributions  | 8980-8999              | 0.00         | 0.00         | 0.00                              | 0.00                                | 0.00                | 0.00%                     |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                        | 0.00         | 0.00         | 0.00                              | 0.00                                |                     |                           |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                        | 198,200.00   | 198,200.00   | 0.00                              | 198,200.00                          |                     |                           |
| <b>F. FUND BALANCE</b>  |                        |              |              |                                   |                                     |                     |                           |
| 1) Beginning Fund Balance   |                        |              |              |                                   |                                     |                     |                           |
| a) As of July 1 - Unaudited   | 9791                   | 2,059,428.00 | 2,059,428.00 |                                   | 2,059,428.00                        | 0.00                | 0.00%                     |
| b) Audit Adjustments  | 9793                   | 0.00         | 0.00         |                                   | 0.00                                | 0.00                | 0.00%                     |
| c) As of July 1 - Audited (F1a + F1b)   |                        | 2,059,428.00 | 2,059,428.00 |                                   | 2,059,428.00                        |                     |                           |
| d) Other Restatements   | 9795                   | 0.00         | 0.00         |                                   | 0.00                                | 0.00                | 0.00%                     |
| e) Net Beginning Balance (F1c + F1d)  |                        | 2,059,428.00 | 2,059,428.00 |                                   | 2,059,428.00                        |                     |                           |
| 2) Ending Balance, June 30 (E + F1e)  |                        | 2,257,628.00 | 2,257,628.00 |                                   | 2,257,628.00                        |                     |                           |

University High School Preliminary Budget  
GENERAL FUND  
SUMMARY  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| Description   |                        | Object Codes |              | Unrestricted - Resources 0000-1999 |                                     |                     |                           |
|---|------------------------|--------------|--------------|------------------------------------|-------------------------------------|---------------------|---------------------------|
|   |                        |              |              | Original Budget (A)                | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) |
| <b>A. REVENUES</b>  |                        |              |              |                                    |                                     |                     |                           |
| 1) Local Control Funding Formula Sources  | 8010-8099              | 4,044,189.00 | 4,044,189.00 | 0.00                               | 4,044,189.00                        | 0.00                | 0.00%                     |
| 2) Federal Revenues   | 8100-8299              |              |              |                                    |                                     | 0.00                | 0.00%                     |
| 3) Other State Revenues   | 8300-8599              | 206,704.00   | 206,704.00   |                                    | 206,704.00                          | 0.00                | 0.00%                     |
| 4) Other Local Revenues   | 8600-8799              | 286,000.00   | 286,000.00   |                                    | 286,000.00                          | 0.00                | 0.00%                     |
| 5) TOTAL REVENUES   |                        | 4,536,893.00 | 4,536,893.00 | 0.00                               | 4,536,893.00                        |                     |                           |
| <b>B. EXPENDITURES</b>  |                        |              |              |                                    |                                     |                     |                           |
| 1) Certificated Salaries  | 1000-1999              | 2,144,241.00 | 2,144,241.00 |                                    | 2,144,241.00                        | 0.00                | 0.00%                     |
| 2) Classified Salaries  | 2000-2999              | 300,995.00   | 300,995.00   |                                    | 300,995.00                          | 0.00                | 0.00%                     |
| 3) Employee Benefits  | 3000-3999              | 670,921.00   | 670,921.00   |                                    | 670,921.00                          | 0.00                | 0.00%                     |
| 4) Books and Supplies   | 4000-4999              | 301,304.00   | 301,304.00   |                                    | 301,304.00                          | 0.00                | 0.00%                     |
| 5) Services, Other Operating Expenses   | 5000-5999              | 209,748.00   | 209,748.00   |                                    | 209,748.00                          | 0.00                | 0.00%                     |
| 6) Capital Outlay   | 6000-6599              | 0.00         | 0.00         |                                    | 0.00                                | 0.00                | 0.00%                     |
| 7) Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299<br>7400-7499 | 711,484.00   | 711,484.00   |                                    | 711,484.00                          | 0.00                | 0.00%                     |
| 8) Direct Support/Indirect Costs  | 7300-7399              |              |              |                                    |                                     | 0.00                | 0.00%                     |
| 9) TOTAL EXPENDITURES   |                        | 4,338,693.00 | 4,338,693.00 | 0.00                               | 4,338,693.00                        |                     |                           |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                        | 198,200.00   | 198,200.00   | 0.00                               | 198,200.00                          |                     |                           |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                        |              |              |                                    |                                     |                     |                           |
| 1) Interfund Transfers  |                        |              |              |                                    |                                     |                     |                           |
| a) Transfers In   | 8910-8929              |              |              |                                    |                                     | 0.00                | 0.00%                     |
| b) Transfers Out  | 7610-7629              |              |              |                                    |                                     | 0.00                | 0.00%                     |
| 2) Other Sources/Uses   |                        |              |              |                                    |                                     |                     |                           |
| a) Sources  | 8930-8979              |              |              |                                    |                                     | 0.00                | 0.00%                     |
| b) Uses   | 7630-7699              |              |              |                                    |                                     | 0.00                | 0.00%                     |
| 3) Contributions  | 8980-8999              |              |              |                                    |                                     | 0.00                | 0.00%                     |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                        | 0.00         | 0.00         | 0.00                               | 0.00                                |                     |                           |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                        | 198,200.00   | 198,200.00   | 0.00                               | 198,200.00                          |                     |                           |
| <b>F. FUND BALANCE</b>  |                        |              |              |                                    |                                     |                     |                           |
| 1) Beginning Fund Balance   |                        |              |              |                                    |                                     |                     |                           |
| a) As of July 1 - Unaudited   | 9791                   | 1,705,211.00 | 1,705,211.00 |                                    | 1,705,211.00                        | 0.00                | 0.00%                     |
| b) Audit Adjustments  | 9793                   |              |              |                                    |                                     | 0.00                | 0.00%                     |
| c) As of July 1 - Audited (F1c + F1b)   |                        | 1,705,211.00 | 1,705,211.00 |                                    | 1,705,211.00                        |                     |                           |
| d) Other Restatements   | 9795                   |              |              |                                    |                                     | 0.00                | 0.00%                     |
| e) Net Beginning Balance (F1c + F1d)  |                        | 1,705,211.00 | 1,705,211.00 |                                    | 1,705,211.00                        |                     |                           |
| 2) Ending Balance, June 30 (E + F1e)  |                        | 1,903,411.00 | 1,903,411.00 |                                    | 1,903,411.00                        |                     |                           |

University High School Preliminary Budget  
GENERAL FUND  
SUMMARY  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| Description   | Object Codes           | Restricted - Resources 2000-9999 |                                     |                     |                           |                             |                    |
|---|------------------------|----------------------------------|-------------------------------------|---------------------|---------------------------|-----------------------------|--------------------|
|   |                        | Original Budget (A)              | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col. B & D) (E) | % Diff (E / B) (F) |
| <b>A. REVENUES</b>  |                        |                                  |                                     |                     |                           |                             |                    |
| 1) Local Control Funding Formula Sources  | 8010-8099              |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Federal Revenues   | 8100-8299              | 3,500.00                         | 3,500.00                            |                     | 3,500.00                  | 0.00                        | 0.00%              |
| 3) Other State Revenues   | 8300-8599              |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) Other Local Revenues   | 8600-8799              | 135,502.00                       | 135,502.00                          |                     | 135,502.00                | 0.00                        | 0.00%              |
| 5) TOTAL REVENUES   |                        | 139,002.00                       | 139,002.00                          | 0.00                | 139,002.00                |                             |                    |
| <b>B. EXPENDITURES</b>  |                        |                                  |                                     |                     |                           |                             |                    |
| 1) Certificated Salaries  | 1000-1999              |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Classified Salaries  | 2000-2999              |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Employee Benefits  | 3000-3999              |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) Books and Supplies   | 4000-4999              | 8,500.00                         | 8,500.00                            |                     | 8,500.00                  | 0.00                        | 0.00%              |
| 5) Services, Other Operating Expenses   | 5000-5999              | 130,502.00                       | 130,502.00                          |                     | 130,502.00                | 0.00                        | 0.00%              |
| 6) Capital Outlay   | 6000-6599              |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 7) Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299<br>7400-7499 |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 8) Direct Support/Indirect Costs  | 7300-7399              |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 9) TOTAL EXPENDITURES   |                        | 139,002.00                       | 139,002.00                          | 0.00                | 139,002.00                |                             |                    |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                        | 0.00                             | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                        |                                  |                                     |                     |                           |                             |                    |
| 1) Interfund Transfers  |                        |                                  |                                     |                     |                           |                             |                    |
| a) Transfers In   | 8910-8929              |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Transfers Out  | 7610-7629              |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 2) Other Sources/Uses   |                        |                                  |                                     |                     |                           |                             |                    |
| a) Sources  | 8930-8979              |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| b) Uses   | 7630-7699              |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 3) Contributions  | 8980-8999              |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                        | 0.00                             | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                        | 0.00                             | 0.00                                | 0.00                | 0.00                      |                             |                    |
| <b>F. FUND BALANCE</b>  |                        |                                  |                                     |                     |                           |                             |                    |
| 1) Beginning Fund Balance   |                        |                                  |                                     |                     |                           |                             |                    |
| a) As of July 1 - Unaudited   | 9791                   | 354,217.00                       | 354,217.00                          |                     | 354,217.00                | 0.00                        | 0.00%              |
| b) Audit Adjustments  | 9793                   |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| c) As of July 1 - Audited (F1a + F1b)   |                        | 354,217.00                       | 354,217.00                          |                     | 354,217.00                |                             |                    |
| d) Other Restatements   | 9795                   |                                  |                                     |                     |                           | 0.00                        | 0.00%              |
| e) Net Beginning Balance (F1c + F1d)  |                        | 354,217.00                       | 354,217.00                          |                     | 354,217.00                |                             |                    |
| 2) Ending Balance, June 30 (E + F1e)  |                        | 354,217.00                       | 354,217.00                          |                     | 354,217.00                |                             |                    |

| Description   | ESTIMATED<br>P-2 REPORT ADA<br>(If declining<br>enrollment) | ESTIMATED<br>LCFF ADA<br>Original Budget<br>(A) | ESTIMATED<br>LCFF ADA<br>Board Approved<br>Operating Budget<br>(B) | ESTIMATED<br>LCFF ADA<br>Projected<br>Year Totals<br>(C) | DIFFERENCE<br>(Col. C - B)<br>(D) | PERCENTAGE<br>DIFFERENCE<br>(Col. D / B)<br>(E) |
|---|---|---|--|--|-----------------------------------|---|
| <b>ELEMENTARY</b>   |   |   |  |  |                                   |   |
| 1. General Education  |   |   |  |  | 0.00                              | 0%  |
| 2. Special Education  |   |   |  |  | 0.00                              | 0%  |
| 3. Independent Study  |   |   |  |  | 0.00                              | 0%  |
| <b>HIGH SCHOOL</b>  |   |   |  |  |                                   |   |
| 4. General Education  | 478.53  | 478.53  | 478.53   | 478.53   | 0.00                              | 0%  |
| 5. Special Education  |   |   |  |  | 0.00                              | 0%  |
| 6. Independent Study  |   |   |  |  | 0.00                              | 0%  |
| <b>COUNTY SUPPLEMENT</b>  |   |   |  |  |                                   |   |
| 7. County Community Schools   |   |   |  |  | 0.00                              | 0%  |
| 8. Special Education  |   |   |  |  | 0.00                              | 0%  |
| 9. TOTAL, ELEMENTARY, HIGH SCHOOL &<br>COUNTY SUPPLEMENT                              | 478.53  | 478.53  | 478.53   | 478.53   | 0.00                              | 0%  |
| 10. ADA for Necessary Small Schools also<br>included in lines 1-6.                    |   |   |  |  | 0.00                              | 0%  |
| 11. Regional Occupational Centers/Programs<br>(ROC/P)                                 |   |   |  |  | 0.00                              | 0%  |
| <b>CLASSES FOR ADULTS</b>   |   |   |  |  |                                   |   |
| 12. Concurrently Enrolled Secondary Students  |   |   |  |  | 0.00                              | 0%  |
| 13. Adults Enrolled, State Apportioned  |   |   |  |  | 0.00                              | 0%  |
| 14. Independent Study - (21 or older and 19 or<br>over and not continuously enrolled) |   |   |  |  | 0.00                              | 0%  |
| 15. TOTAL, CLASSES FOR ADULTS   | 0.00  | 0.00  | 0.00   | 0.00   | 0.00                              | 0%  |
| 16. Adults in Correctional Facilities   |   |   |  |  | 0.00                              | 0%  |
| 17. ADA TOTALS (Sum of lines 9, 11)   | 478.53  | 478.53  | 478.53   | 478.53   | 0.00                              | 0%  |
| <b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>   |   |   |  |  |                                   |   |
| 18. Elementary  |   |   |  |  | 0.00                              | 0%  |
| 19. High School   |   |   |  |  | 0.00                              | 0%  |
| 20. TOTAL, SUPPLEMENTAL HOURS   | 0.00  | 0.00  | 0.00   | 0.00   | 0.00                              | 0%  |
| <b>COMMUNITY DAY SCHOOLS - Additional Funds</b>                                       |   |   |  |  |                                   |   |
| 21. ELEMENTARY  |   |   |  |  |                                   |   |
| a. 5th and 6th Hours (ADA)  |   |   |  |  | 0.00                              | 0%  |
| b. 7th and 8th Pupil Hours (report in hours)  |   |   |  |  | 0.00                              | 0%  |
| 22. HIGH SCHOOL   |   |   |  |  |                                   |   |
| a. 5th and 6th Hours (ADA)  |   |   |  |  | 0.00                              | 0%  |
| b. 7th and 8th Pupil Hours (report in hours)  |   |   |  |  | 0.00                              | 0%  |

|  |  | July         | August       | September    | October      | November     | December     |
|--|--|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>ACTUALS THRU MONTH OF (Enter Month Name):</b> |  |              |              |              |              |              |              |
| <b>A. BEGINNING CASH</b>                         |  | 1,936,711.64 | 2,527,111.56 | 2,581,983.43 | 2,489,140.16 | 1,600,611.06 | 1,722,911.43 |
| <b>B. RECEIPTS</b>                               |  |              |              |              |              |              |              |
| Local Control Funding Formula                    |  |              |              |              |              |              |              |
| Property Tax                                     |  |              |              |              |              |              |              |
| State Aid - LCFF & EPA                           |  | 666,139.00   | 155,309.00   | 192,826.00   | 58,378.00    | 279,556.00   | 472,380.00   |
| Other  |  | 18,536.49    | 18,536.49    | 18,536.49    | 18,536.49    | 18,536.49    | 18,536.49    |
| Federal Revenues                                 |  |              |              |              | 350.00       | 350.00       | 350.00       |
| Other State Revenues                             |  | 3,314.22     |              |              |              | 107,203.00   | 5,678.00     |
| Other Local Revenues                             |  | 14,011.51    | 6,413.00     | 16,172.50    |              | 11,472.00    | 96,717.41    |
| Interfund Transfers In                           |  |              |              |              |              |              |              |
| All Other Financing Sources                      |  |              |              |              |              |              |              |
| Other Receipts/Non-Revenue                       |  |              |              |              |              |              |              |
| <b>TOTAL RECEIPTS</b>                            |  | 702,001.22   | 180,258.49   | 227,534.99   | 77,264.49    | 417,117.49   | 593,661.90   |
| <b>C. DISBURSEMENTS</b>                          |  |              |              |              |              |              |              |
| Certificated Salaries                            |  | 20,163.50    | 28,013.50    | 203,396.56   | 206,384.70   | 205,091.34   | 207,430.27   |
| Classified Salaries                              |  | 22,340.71    | 17,833.29    | 24,125.24    | 24,284.22    | 25,917.52    | 23,817.92    |
| Employee Benefits                                |  | 27,618.59    | 48,357.29    | 56,857.68    | 60,009.02    | 50,211.46    | 56,164.59    |
| Supplies and Services                            |  | 41,458.50    | 31,182.54    | 35,998.78    | 35,385.05    | 13,596.80    | 22,868.65    |
| Capital Outlays                                  |  |              |              |              |              |              |              |
| Other Outgo                                      |  |              |              |              | 639,730.60   |              |              |
| Interfund Transfers Out                          |  |              |              |              |              |              |              |
| All Other Financing Uses                         |  |              |              |              |              |              |              |
| Other Disbursements/non Expenditures             |  |              |              |              |              |              |              |
| <b>TOTAL DISBURSEMENTS</b>                       |  | 111,601.30   | 125,386.62   | 320,378.26   | 965,793.59   | 294,817.12   | 310,281.43   |
| <b>D. PRIOR YEAR TRANSACTIONS</b>                |  |              |              |              |              |              |              |
| Accounts Receivable                              |  |              |              |              |              |              |              |
| Accounts Payable                                 |  | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| <b>TOTAL PRIOR YEAR TRANSACTIONS</b>             |  |              |              |              |              |              |              |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>      |  | 590,399.92   | 54,871.87    | (92,843.27)  | (888,529.10) | 122,300.37   | 283,380.47   |
| <b>F. ENDING CASH (A + E)</b>                    |  | 2,527,111.56 | 2,581,983.43 | 2,489,140.16 | 1,600,611.06 | 1,722,911.43 | 2,006,291.90 |
| <b>G. ENDING CASH, PLUS ACCRUALS</b>             |  |              |              |              |              |              |              |

| ACTUALS THRU MONTH OF (Enter Month Name): |           | January      | February     | March        | April        | May          | June         | Accruals   | Total        |
|---|-----------|--------------|--------------|--------------|--------------|--------------|--------------|------------|--------------|
| A. BEGINNING CASH                         | 9110      | 2,006,291.90 | 2,019,693.39 | 2,001,757.37 | 2,127,143.18 | 2,133,889.71 | 2,151,480.85 |            |              |
| B. RECEIPTS                               |           |              |              |              |              |              |              |            |              |
| Local Control Funding Formula             |           |              |              |              |              |              |              |            |              |
| Property Tax                              | 8020-8079 |              |              |              |              |              |              |            | 0.00         |
| State Aid - LCFF & EPA                    | 8010-8019 | 279,556.00   | 281,224.00   | 399,107.00   | 281,224.00   | 281,224.00   | 399,107.00   |            | 3,746,030.00 |
| Other                                     | 8080-8099 | 18,536.49    | 18,536.49    | 18,536.49    | 18,536.49    | 18,536.49    | 18,536.49    | 75,721.12  | 298,159.00   |
| Federal Revenues                          | 8100-8299 | 350.00       | 350.00       | 350.00       | 350.00       | 350.00       | 350.00       | 350.00     | 3,500.00     |
| Other State Revenues                      | 8300-8599 | 18,892.40    |              |              | 20,496.02    |              | 13,501.00    | 37,619.36  | 206,704.00   |
| Other Local Revenues                      | 8600-8799 | 17,093.19    | 11,437.00    | 96,671.69    | 12,051.84    | 36,002.00    | 55,112.33    | 48,347.53  | 421,502.00   |
| Interfund Transfers In                    | 8910-8929 |              |              |              |              |              |              |            | 0.00         |
| All Other Financing Sources               | 8931-8979 |              |              |              |              |              |              |            | 0.00         |
| Other Receipts/Non-Revenue                |           |              |              |              |              |              |              |            | 0.00         |
| TOTAL RECEIPTS                            |           | 334,428.08   | 311,547.49   | 514,665.18   | 332,658.35   | 336,112.49   | 486,606.82   | 162,038.01 | 4,675,895.00 |
| C. DISBURSEMENTS                          |           |              |              |              |              |              |              |            |              |
| Certificated Salaries                     | 1000-1999 | 206,417.56   | 211,486.43   | 209,913.30   | 214,414.79   | 209,913.30   | 221,595.75   |            | 2,144,241.00 |
| Classified Salaries                       | 2000-2999 | 22,379.18    | 24,170.18    | 23,921.58    | 31,567.08    | 29,524.04    | 21,094.04    |            | 290,995.00   |
| Employee Benefits                         | 3000-3999 | 54,807.12    | 59,333.24    | 60,601.09    | 64,319.30    | 66,431.82    | 66,209.80    |            | 670,921.00   |
| Supplies and Services                     | 4000-5999 | 37,422.73    | 34,493.66    | 23,090.00    | 15,590.65    | 12,652.19    | 6,064.45     |            | 309,804.00   |
| Capital Outlays                           | 6000-6599 |              |              |              |              |              |              |            | 0.00         |
| Other Outgo                               | 7000-7499 |              |              | 71,753.40    |              |              |              |            | 711,484.00   |
| Interfund Transfers Out                   | 7600-7629 |              |              |              |              |              |              |            | 0.00         |
| All Other Financing Uses                  | 7630-7699 |              |              |              |              |              |              |            | 0.00         |
| Other Disbursements/non Expenditures      |           |              |              |              |              |              |              |            | 0.00         |
| TOTAL DISBURSEMENTS                       |           | 321,026.59   | 329,483.51   | 389,279.37   | 325,911.82   | 318,521.35   | 314,964.04   | 0.00       | 4,127,445.00 |
| D. PRIOR YEAR TRANSACTIONS                |           |              |              |              |              |              |              |            |              |
| Accounts Receivable                       |           |              |              |              |              |              |              |            | 0.00         |
| Accounts Payable                          |           |              |              |              |              |              |              |            | 0.00         |
| TOTAL PRIOR YEAR TRANSACTIONS             |           | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00       | 0.00         |
| E. NET INCREASE/DECREASE (B - C + D)      |           | 13,401.49    | (17,936.02)  | 125,385.81   | 6,746.53     | 17,591.14    | 171,642.78   | 162,038.01 | 548,450.00   |
| F. ENDING CASH (A + E)                    |           | 2,019,693.39 | 2,001,757.37 | 2,127,143.18 | 2,133,889.71 | 2,151,480.85 | 2,323,123.63 |            | 2,485,161.64 |
| G. ENDING CASH, PLUS ACCRUALS             |           |              |              |              |              |              |              |            |              |

1. Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

|  |               |     |
|--|---------------|-----|
| a. Enter Board Approved Operating Budget - LCFF K-12 ADA (Form ADA, column B, sum of lines 1-6)  | <u>478.53</u> | ADA |
| b. Enter Projected Year Totals - LCFF K-12 ADA (Form ADA, column C, sum of lines 1-6)  | <u>478.53</u> | ADA |
| c. Difference between budgeted and projected (Step 1b minus 1a)  | <u>0.00</u>   | ADA |
| d. Percentage of change from Board Approved Operating Budget   | <u>0.00%</u>  |     |
| e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget. |               |     |

2. Status of Employee Salary and Benefits Negotiations

|   | <u>Certificated</u> | <u>Classified</u> |
|---|---------------------|-------------------|
| a. Enter the number of FTEs projected in this interim report.               | <u>22</u>           | <u>4.5</u>        |
| b. Enter the number of FTEs from the original adopted report.               | <u>22</u>           | <u>4.5</u>        |
| c. Are salary and benefit negotiations settled for the current fiscal year? | <u>No</u>           | <u>No</u>         |

\*\*\* PLEASE NOTE \*\*\* If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

|  |                             |                             |
|--|-----------------------------|-----------------------------|
| 1. Total cost of the salary settlement.                | <u>                    </u> | <u>                    </u> |
| 2. Amount of salary settlement included in the budget. | <u>                    </u> | <u>                    </u> |
| 3. Period of agreement.                                | <u>                    </u> | <u>                    </u> |
| 4. Is salary increase on-going or a one-time bonus?    | <u>                    </u> | <u>                    </u> |

e. If negotiations have not been settled:

|   |                             |                             |
|---|-----------------------------|-----------------------------|
| 1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)                 | <u>No</u>                   | <u>No</u>                   |
| 2. If yes, how much for each of the following:  |                             |                             |
| a. Salaries   | <u>                    </u> | <u>                    </u> |
| b. Health and Welfare Benefits  | <u>                    </u> | <u>                    </u> |
| 3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars. | <u>22901</u>                | <u>3627</u>                 |



3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) No

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

| Type of Commitment              | # of Years |         |        | 2017/2018 Payment (P & I) | 2018/2019 Payment (P & I) | Fund/Object Code/Resource |
|---------------------------------|------------|---------|--------|---------------------------|---------------------------|---------------------------|
| State School Building Loans     | 25         | 7166642 | 364971 | 364971                    | 364971                    | 0100-00000                |
| Other Postemployment Benefits   |            |         |        |                           |                           |                           |
| Compensated Absences            |            |         |        |                           |                           |                           |
| Certificates of Participation   |            |         |        |                           |                           |                           |
| Other Outstanding Loan Balances |            |         |        |                           |                           |                           |
| Capital Leases                  |            |         |        |                           |                           |                           |
| Other Commitments:              |            |         |        |                           |                           |                           |
|                                 |            |         |        |                           |                           |                           |
|                                 |            |         |        |                           |                           |                           |
|                                 |            |         |        |                           |                           |                           |
|                                 |            |         |        |                           |                           |                           |

Comments:

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4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No) No

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

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5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

|   |       |
|---|-------|
| Board Approved Operating Budget - Contributions (Form GF Unrestricted, Column B, Line D3) | 0.00  |
| Projected Year Totals - Contributions (Form GF Unrestricted, Column D, Line D3)           | 0.00  |
| Percentage of change from Board Approved Operating Budget                                 | 0.00% |

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

7. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

8. Retiree Health and Welfare Benefits Liability

a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? N/A

b. If accounted for on a pay-as-you-go basis, please disclose the following:

| Fiscal Year                        | Budget Year<br>2016/2017 | 2017/2018 | 2018/2019 |
|------------------------------------|--------------------------|-----------|-----------|
| No. of Retirees Receiving Benefits | _____                    | _____     | _____     |
| Total Annual Cost                  | _____                    | _____     | _____     |
| Annual Charter School Contribution | _____                    | _____     | _____     |
| Annual Retiree Contribution        | _____                    | _____     | _____     |

c. If your plan provides Health and Welfare benefits for retirees over the age of 65:

1. What is the unfunded liability for providing this benefit? \_\_\_\_\_

2. Enter the date of the actuarial report used as a basis for determining the unfunded liability. \_\_\_\_\_

**CHARTER SCHOOL MULTI-YEAR PROJECTION  
FISCAL YEAR 2016-2017**

| Object Code   | 2016-2017            |            |              | 2017-2018        |            |              | 2018-2019        |            |              |
|---|----------------------|------------|--------------|------------------|------------|--------------|------------------|------------|--------------|
|   | July 1 Budget Report |            |              | PROJECTED BUDGET |            |              | PROJECTED BUDGET |            |              |
|   | Unrestricted         | Restricted | Total        | Unrestricted     | Restricted | Total        | Unrestricted     | Restricted | Total        |
| <b>REVENUES</b>   |                      |            |              |                  |            |              |                  |            |              |
| 1. Local Control Funding Formula                          |                      |            |              |                  |            |              |                  |            |              |
| Charter Schools LCFF Entitlement - State Aid              | 2,921,903.00         |            | 2,921,903.00 | 3,023,433.00     |            | 3,023,433.00 | 3,085,703.00     |            | 3,085,703.00 |
| Education Protection Account State - Current Year         | 824,127.00           |            | 824,127.00   | 852,763.00       |            | 852,763.00   | 870,326.00       |            | 870,326.00   |
| State Aid - Prior Years                                   | 0.00                 |            | 0.00         | 0.00             |            | 0.00         | 0.00             |            | 0.00         |
| Tax Relief Subventions                                    | 0.00                 |            | 0.00         | 0.00             |            | 0.00         | 0.00             |            | 0.00         |
| County and District Taxes                                 | 0.00                 |            | 0.00         | 0.00             |            | 0.00         | 0.00             |            | 0.00         |
| Miscellaneous Funds                                       | 0.00                 |            | 0.00         | 0.00             |            | 0.00         | 0.00             |            | 0.00         |
| LCFF Transfers:   |                      |            |              |                  |            |              |                  |            |              |
| Transfers from Sponsoring LEA (in Lieu of Property Taxes) | 298,159.00           |            | 298,159.00   | 298,159.00       |            | 298,159.00   | 298,159.00       |            | 298,159.00   |
| Other Transfers   | 0.00                 |            | 0.00         | 0.00             |            | 0.00         | 0.00             |            | 0.00         |
| Total, Local Control Funding Formula                      | 4,044,189.00         | 0.00       | 4,044,189.00 | 4,174,355.00     | 0.00       | 4,174,355.00 | 4,254,188.00     | 0.00       | 4,254,188.00 |
| 2. Federal Revenues (see NOTE on last page)               |                      |            |              |                  |            |              |                  |            |              |
| No Child Left Behind                                      | 0.00                 |            | 0.00         | 0.00             |            | 0.00         | 0.00             |            | 0.00         |
| Special Education - Federal                               | 0.00                 |            | 0.00         | 0.00             |            | 0.00         | 0.00             |            | 0.00         |
| Child Nutrition - Federal                                 | 3,500.00             |            | 3,500.00     | 3,500.00         |            | 3,500.00     | 3,500.00         |            | 3,500.00     |
| Other Federal Revenues                                    | 0.00                 |            | 0.00         | 0.00             |            | 0.00         | 0.00             |            | 0.00         |
| Total, Federal Revenues                                   | 3,500.00             |            | 3,500.00     | 3,500.00         |            | 3,500.00     | 3,500.00         |            | 3,500.00     |
| 3. Other State Revenues                                   |                      |            |              |                  |            |              |                  |            |              |
| State RevSE   | 135,502.00           |            | 135,502.00   | 135,502.00       |            | 135,502.00   | 135,502.00       |            | 135,502.00   |
| Special Education - State                                 | 206,704.00           |            | 206,704.00   | 105,632.00       |            | 105,632.00   | 105,632.00       |            | 105,632.00   |
| All Other State Revenues                                  | 206,704.00           | 135,502.00 | 342,206.00   | 105,632.00       | 135,502.00 | 241,134.00   | 105,632.00       | 135,502.00 | 241,134.00   |
| Total, Other State Revenues                               | 548,910.00           | 135,502.00 | 684,412.00   | 346,734.00       | 271,004.00 | 617,738.00   | 346,764.00       | 271,004.00 | 617,768.00   |
| 4. Other Local Revenues                                   |                      |            |              |                  |            |              |                  |            |              |
| All Other Local Revenues                                  | 286,000.00           | 0.00       | 286,000.00   | 286,000.00       | 0.00       | 286,000.00   | 286,000.00       | 0.00       | 286,000.00   |
| Total, Local Revenues                                     | 286,000.00           | 0.00       | 286,000.00   | 286,000.00       | 0.00       | 286,000.00   | 286,000.00       | 0.00       | 286,000.00   |
| 5. TOTAL REVENUES   | 4,536,893.00         | 139,002.00 | 4,675,895.00 | 4,565,987.00     | 139,002.00 | 4,704,989.00 | 4,645,820.00     | 139,002.00 | 4,784,822.00 |
| <b>EXPENDITURES</b>                                       |                      |            |              |                  |            |              |                  |            |              |
| 1. Certificated Salaries                                  |                      |            |              |                  |            |              |                  |            |              |
| Certificated Teachers' Salaries                           | 1,703,533.00         | 0.00       | 1,703,533.00 | 1,728,235.00     | 0.00       | 1,728,235.00 | 1,753,294.00     | 0.00       | 1,753,294.00 |
| Certificated Pupil Support Salaries                       | 183,030.00           | 0.00       | 183,030.00   | 185,683.00       | 0.00       | 185,683.00   | 188,375.00       | 0.00       | 188,375.00   |
| Certificated Supervisors' and Administrators' Salaries    | 257,678.00           | 0.00       | 257,678.00   | 261,415.00       | 0.00       | 261,415.00   | 265,206.00       | 0.00       | 265,206.00   |
| Other Certificated Salaries                               | 0.00                 | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         |
| Total, Certificated Salaries                              | 2,144,241.00         | 0.00       | 2,144,241.00 | 2,175,333.00     | 0.00       | 2,175,333.00 | 2,206,875.00     | 0.00       | 2,206,875.00 |
| 2. Noncertificated Salaries                               |                      |            |              |                  |            |              |                  |            |              |
| Noncertificated Instructional Salaries                    | 12,366.00            | 0.00       | 12,366.00    | 12,545.00        | 0.00       | 12,545.00    | 12,727.00        | 0.00       | 12,727.00    |
| Noncertificated Support Salaries                          | 0.00                 | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         |
| Noncertificated Supervisors' and Administrators' Salaries | 34,627.00            | 0.00       | 34,627.00    | 35,129.00        | 0.00       | 35,129.00    | 35,684.00        | 0.00       | 35,684.00    |
| Clerical and Office Salaries                              | 170,497.00           | 0.00       | 170,497.00   | 172,969.00       | 0.00       | 172,969.00   | 175,477.00       | 0.00       | 175,477.00   |
| Other Noncertificated Salaries                            | 83,505.00            | 0.00       | 83,505.00    | 84,716.00        | 0.00       | 84,716.00    | 85,944.00        | 0.00       | 85,944.00    |
| Total, Noncertificated Salaries                           | 300,995.00           | 0.00       | 300,995.00   | 305,359.00       | 0.00       | 305,359.00   | 309,832.00       | 0.00       | 309,832.00   |
| 3. Employee Benefits                                      |                      |            |              |                  |            |              |                  |            |              |
| STRS  | 165,502.00           | 0.00       | 165,502.00   | 167,020.00       | 0.00       | 167,020.00   | 176,929.00       | 0.00       | 176,929.00   |
| PERS  | 31,738.00            | 0.00       | 31,738.00    | 33,814.00        | 0.00       | 33,814.00    | 37,438.00        | 0.00       | 37,438.00    |
| OASDI / Medicare / Alternative                            | 56,389.00            | 0.00       | 56,389.00    | 60,504.00        | 0.00       | 60,504.00    | 63,227.00        | 0.00       | 63,227.00    |
| Health and Welfare Benefits                               | 381,000.00           | 0.00       | 381,000.00   | 381,000.00       | 0.00       | 381,000.00   | 381,000.00       | 0.00       | 381,000.00   |
| Unemployment Insurance                                    | 1,041.00             | 0.00       | 1,041.00     | 1,181.00         | 0.00       | 1,181.00     | 1,234.00         | 0.00       | 1,234.00     |
| Workers' Compensation Insurance                           | 35,251.00            | 0.00       | 35,251.00    | 37,130.00        | 0.00       | 37,130.00    | 38,407.00        | 0.00       | 38,407.00    |
| OPEB, Allocated   | 0.00                 | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         |
| OPEB, Active Employees                                    | 0.00                 | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         |
| Other Employee Benefits                                   | 0.00                 | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         |
| Total, Employee Benefits                                  | 670,921.00           | 0.00       | 670,921.00   | 680,649.00       | 0.00       | 680,649.00   | 698,235.00       | 0.00       | 698,235.00   |

**CHARTER SCHOOL MULTI-YEAR PROJECTION  
FISCAL YEAR 2016-2017**

| Object Code  | 2016-2017            |            |              | 2017-2018        |            |              | 2018-2019        |            |              |
|--|----------------------|------------|--------------|------------------|------------|--------------|------------------|------------|--------------|
|  | July 1 Budget Report |            |              | PROJECTED BUDGET |            |              | PROJECTED BUDGET |            |              |
|  | Unrestricted         | Restricted | Total        | Unrestricted     | Restricted | Total        | Unrestricted     | Restricted | Total        |
| 4. Books and Supplies  |                      |            |              |                  |            |              |                  |            |              |
| Approved Textbooks and Core Curricula Materials                                  | 0.00                 | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         |
| Books and Other Reference Materials  | 122,304.00           | 0.00       | 122,304.00   | 122,304.00       | 0.00       | 122,304.00   | 122,304.00       | 0.00       | 122,304.00   |
| Materials and Supplies   | 131,000.00           | 8,500.00   | 139,500.00   | 131,000.00       | 0.00       | 131,000.00   | 131,000.00       | 8,500.00   | 139,500.00   |
| Noncapitalized Equipment   | 48,000.00            | 0.00       | 48,000.00    | 48,000.00        | 0.00       | 48,000.00    | 48,000.00        | 0.00       | 48,000.00    |
| Food   | 0.00                 | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         |
| Total, Books and Supplies  | 301,304.00           | 8,500.00   | 309,804.00   | 301,304.00       | 0.00       | 301,304.00   | 301,304.00       | 8,500.00   | 309,804.00   |
| 5. Services and Other Operating Expenditures                                     |                      |            |              |                  |            |              |                  |            |              |
| Subagreements for Services   | 0.00                 | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         |
| Travel and Conferences   | 50,000.00            | 0.00       | 50,000.00    | 50,000.00        | 0.00       | 50,000.00    | 50,000.00        | 0.00       | 50,000.00    |
| Dues and Memberships   | 3,400.00             | 0.00       | 3,400.00     | 3,400.00         | 0.00       | 3,400.00     | 3,400.00         | 0.00       | 3,400.00     |
| Insurance  | 27,500.00            | 0.00       | 27,500.00    | 27,500.00        | 0.00       | 27,500.00    | 27,500.00        | 0.00       | 27,500.00    |
| Operations and Housekeeping Services   | 0.00                 | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         |
| Rentals, Leases, Repairs, and Noncap. Improvements                               | 34,000.00            | 0.00       | 34,000.00    | 34,000.00        | 0.00       | 34,000.00    | 34,000.00        | 0.00       | 34,000.00    |
| Professional/Consulting Services and Operating Expend.                           | 94,848.00            | 130,502.00 | 225,350.00   | 94,848.00        | 130,502.00 | 225,350.00   | 94,848.00        | 130,502.00 | 225,350.00   |
| Communications   | 0.00                 | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         |
| Total, Services and Other Operating Expenditures                                 | 209,748.00           | 130,502.00 | 340,250.00   | 209,748.00       | 130,502.00 | 340,250.00   | 209,748.00       | 130,502.00 | 340,250.00   |
| 6. Capital Outlay  |                      |            |              |                  |            |              |                  |            |              |
| (Objects 6100-6170, 6200-6500 for modified accrual basis only)                   |                      |            |              |                  |            |              |                  |            |              |
| Land and Land Improvements   | 0.00                 | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         |
| Buildings and Improvements of Buildings  | 0.00                 | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         |
| Books and Media for New School Libraries or Major Expansion of School Libraries  | 0.00                 | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         |
| Equipment  | 0.00                 | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         |
| Equipment Replacement  | 0.00                 | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         |
| Depreciation Expense (for accrual basis only)                                    | 0.00                 | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         |
| Total, Capital Outlay  | 0.00                 | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         |
| 7. Other Outgo   |                      |            |              |                  |            |              |                  |            |              |
| Tuition to Other Schools   | 0.00                 | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         |
| Transfers of Pass-Through Revenues to Other LEAs                                 | 0.00                 | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         |
| Transfers of Apportionments to Other LEAs - Spec. Ed.                            | 0.00                 | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         |
| Transfers of Apportionments to Other LEAs - All Other                            | 0.00                 | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         |
| All Other Transfers  | 711,484.00           | 0.00       | 711,484.00   | 711,484.00       | 0.00       | 711,484.00   | 711,484.00       | 0.00       | 711,484.00   |
| Debt Service:  |                      |            |              |                  |            |              |                  |            |              |
| Interest   | 0.00                 | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         |
| Principal (for modified accrual basis only)                                      | 0.00                 | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         |
| Total, Other Outgo   | 711,484.00           | 0.00       | 711,484.00   | 711,484.00       | 0.00       | 711,484.00   | 711,484.00       | 0.00       | 711,484.00   |
| 8. TOTAL EXPENDITURES  | 4,338,693.00         | 139,002.00 | 4,477,695.00 | 4,383,877.00     | 130,502.00 | 4,514,379.00 | 4,437,478.00     | 139,002.00 | 4,576,480.00 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES                                |                      |            |              |                  |            |              |                  |            |              |
| BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)                                  | 198,200.00           | 0.00       | 198,200.00   | 182,110.00       | 8,500.00   | 190,610.00   | 208,342.00       | 0.00       | 208,342.00   |
| OTHER FINANCING SOURCES / USES   |                      |            |              |                  |            |              |                  |            |              |
| 1. Other Sources   | 0.00                 | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         |
| 2. Less: Other Uses  | 0.00                 | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) | 0.00                 | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         |
| 4. TOTAL OTHER FINANCING SOURCES / USES  | 0.00                 | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         | 0.00             | 0.00       | 0.00         |
| NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)                                   | 198,200.00           | 0.00       | 198,200.00   | 182,110.00       | 8,500.00   | 190,610.00   | 208,342.00       | 0.00       | 208,342.00   |

**CHARTER SCHOOL MULTI-YEAR PROJECTION  
FISCAL YEAR 2016-2017**

| Description  | 2016-2017<br>July 1 Budget Report |            |              | 2017-2018<br>PROJECTED BUDGET |            |              | 2018-2019<br>PROJECTED BUDGET |            |              |
|--|-----------------------------------|------------|--------------|-------------------------------|------------|--------------|-------------------------------|------------|--------------|
|  | Unrestricted                      | Restricted | Total        | Unrestricted                  | Restricted | Total        | Unrestricted                  | Restricted | Total        |
| <b>FUND BALANCE, RESERVES</b>                                |                                   |            |              |                               |            |              |                               |            |              |
| 1. Beginning Fund Balance                                    |                                   |            |              |                               |            |              |                               |            |              |
| a. As of July 1  | 1,705,211.00                      | 354,217.00 | 2,059,428.00 | 1,903,411.00                  | 354,217.00 | 2,257,628.00 | 2,085,521.00                  | 362,717.00 | 2,448,238.00 |
| b. Adjustments/Restatements to Beginning Balance             | 0.00                              | 0.00       | 0.00         | 0.00                          | 0.00       | 0.00         | 0.00                          | 0.00       | 0.00         |
| c. Adjusted Beginning Balance                                | 1,705,211.00                      | 354,217.00 | 2,059,428.00 | 1,903,411.00                  | 354,217.00 | 2,257,628.00 | 2,085,521.00                  | 362,717.00 | 2,448,238.00 |
| 2. Ending Fund Balance, June 30 (E+F1c)                      | 1,703,411.00                      | 354,217.00 | 2,057,628.00 | 2,085,521.00                  | 362,717.00 | 2,448,238.00 | 2,293,863.00                  | 362,717.00 | 2,656,580.00 |
| 3. Components of Ending Fund Balance                         |                                   |            |              |                               |            |              |                               |            |              |
| a. Nonspendable  |                                   |            |              |                               |            |              |                               |            |              |
| Revolving Cash   | 0.00                              | 0.00       | 0.00         | 0.00                          | 0.00       | 0.00         | 0.00                          | 0.00       | 0.00         |
| Stores   | 0.00                              | 0.00       | 0.00         | 0.00                          | 0.00       | 0.00         | 0.00                          | 0.00       | 0.00         |
| Prepaid Expenditures   | 0.00                              | 0.00       | 0.00         | 0.00                          | 0.00       | 0.00         | 0.00                          | 0.00       | 0.00         |
| All Others   | 0.00                              | 0.00       | 0.00         | 0.00                          | 0.00       | 0.00         | 0.00                          | 0.00       | 0.00         |
| b. Restricted  |                                   |            |              |                               |            |              |                               |            |              |
| Committed  |                                   |            |              |                               |            |              |                               |            |              |
| Stabilization Arrangements                                   |                                   |            |              |                               |            |              |                               |            |              |
| Other Commitments  |                                   |            |              |                               |            |              |                               |            |              |
| Assigned   |                                   |            |              |                               |            |              |                               |            |              |
| Other Assignments  |                                   |            |              |                               |            |              |                               |            |              |
| e. Unassigned/Unappropriated Reserves for Economic Uncertain | 0.00                              | 0.00       | 0.00         | 0.00                          | 0.00       | 0.00         | 0.00                          | 0.00       | 0.00         |
| Undesignated/Unappropriated Amount                           | 1,903,411.00                      | 354,217.00 | 2,257,628.00 | 2,085,521.00                  | 354,217.00 | 2,439,738.00 | 2,293,863.00                  | 354,217.00 | 2,648,080.00 |
| Components of Ending Fund Balance (Must Balance with Line 2) | 1,903,411.00                      | 354,217.00 | 2,257,628.00 | 2,085,521.00                  | 354,217.00 | 2,439,738.00 | 2,293,863.00                  | 354,217.00 | 2,648,080.00 |

| Grade Span         | 2016-2017          |                |                                | 2017-2018          |                |                                | 2018-2019          |                |                                |
|--------------------|--------------------|----------------|--------------------------------|--------------------|----------------|--------------------------------|--------------------|----------------|--------------------------------|
|                    | Enrollment         | ADA Projection | Projected ADA/Enrollment Ratio | Enrollment         | ADA Projection | Projected ADA/Enrollment Ratio | Enrollment         | ADA Projection | Projected ADA/Enrollment Ratio |
| Grades K-3         | 0.00               | 0.00           | #DIV/0!                        | 0.00               | 0.00           | #DIV/0!                        | 0.00               | 0.00           | #DIV/0!                        |
| Grades 4-6         | 0.00               | 0.00           | #DIV/0!                        | 0.00               | 0.00           | #DIV/0!                        | 0.00               | 0.00           | #DIV/0!                        |
| Grades 7-8         | 0.00               | 0.00           | #DIV/0!                        | 0.00               | 0.00           | #DIV/0!                        | 0.00               | 0.00           | #DIV/0!                        |
| Grades 9-12        | 490.00             | 478.53         | 97.66%                         | 490.00             | 478.53         | 97.66%                         | 490.00             | 478.53         | 97.66%                         |
| <b>TOTALS</b>      | <b>490.00</b>      | <b>478.53</b>  | <b>#DIV/0!</b>                 | <b>490.00</b>      | <b>478.53</b>  | <b>#DIV/0!</b>                 | <b>490.00</b>      | <b>478.53</b>  | <b>#DIV/0!</b>                 |
| Unduplicated Count | 490.00             | 24.00          | 4.90%                          | 490.00             | 24.00          | 4.90%                          | 490.00             | 24.00          | 4.90%                          |
|                    | Budget Assumption: |                |                                | Budget Assumption: |                |                                | Budget Assumption: |                |                                |

**Valley Preparatory Academy  
Charter School Financial Reporting  
Budget/Interim  
Fiscal Year 2016/2017**

Charter Name: Valley Preparatory Academy

Chartering Authority: Fresno Unified School District

| Reporting Period     |                                      |
|----------------------|--------------------------------------|
| Preliminary Budget ● | July 1                               |
| First Interim        | October 31 (Due December 15)         |
| Second Interim       | January 31 (Due March 15)            |
| Third Interim        | April 30 - If requested (Due June 1) |

Fiscal Year: 2016/2017

Subsequent Year 1: 2017/2018

Subsequent Year 2: 2018/2019

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**CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION:**

I certify that based upon current projections this charter school will be able to meet its financial obligations for the remainder of *this fiscal year and the next two subsequent years*.

Shelly Lether  
Print Name

*Shelly Lether*  
Signature

Executive Director  
Title

5/18/16  
Date

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**PREPARER'S INFORMATION:**

Karl Yoder  
Print Name

*Karl Yoder*  
Signature

CFO, DMS  
Title

5/18/2016  
Date

916-284-1382  
Telephone Number

karl@charteradmin.com  
E-Mail Address

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**AUTHORIZING ENTITY CERTIFICATION:**

\_\_\_\_\_  
Signature

Chief Business Official  
Title

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
E-Mail Address

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**Submit completed report to:**  
Fresno County Office of Education  
District Financial Services Department  
1111 Van Ness Ave.  
Fresno, CA 93721

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**Valley Preparatory Academy  
2016-17 July Budget  
BUDGET DETAIL**

| Description                                | 2015-16 Estimated Actuals | July 1 Final Budget | Change from Prior Year | Notes/Comments                              |
|--|---------------------------|---------------------|------------------------|---|
| P-2 ADA                                    | 334,85                    | 351,50              | 16,65                  | Based on VPA May 2016 Estimates             |
| <b>REVENUES</b>                            |                           |                     |                        |   |
| <b>General Purpose Entitlement</b>         |                           |                     |                        |   |
| 8011 - General Purpose Block Grant         | 2,241,950                 | 2,524,707           | 282,757                | LCFF funding rate increase + ADA increase   |
| 8012 - Education Protection Account        | 439,009                   | 454,855             | 15,846                 | LCFF funding rate increase + ADA increase   |
| 8096 - Funding in Lieu of Property Taxes   | 249,972                   | 258,655             | 8,683                  | LCFF funding rate increase + ADA increase   |
| <b>TTL General Purpose Entitlement</b>     | <b>2,930,930</b>          | <b>3,238,217</b>    | <b>307,287</b>         |   |
| <b>Federal Revenue</b>                     |                           |                     |                        |   |
| 8220 - NSLP Federal                        | 91,050                    | 90,200              | (850)                  | Final funding levels TBD by CDE             |
| 8290 - Other Federal Revenues              | 104,687                   | 103,710             | (977)                  | Final funding levels TBD by CDE             |
| <b>TTL Federal Revenue</b>                 | <b>240,367</b>            | <b>238,123</b>      | <b>(2,244)</b>         |   |
| <b>Other State Revenue</b>                 |                           |                     |                        |   |
| 8520 - State Lunch Revenues                | 7,773                     | 7,700               | (73)                   | Estimated                                   |
| 8550 - Mandate Block Grant                 | 188,133                   | 74,576              | (113,557)              | Reduction in one-time mandate reimbursement |
| 8560 - State Lottery Revenue               | 63,947                    | 66,427              | 2,480                  | Higher ADA                                  |
| 8590 - Add'l State Revenues                | 267,367                   | 256,441             | (10,926)               | End of one-time Educator Effectiveness      |
| <b>TTL Other State Revenue</b>             | <b>687,863</b>            | <b>564,288</b>      | <b>(123,575)</b>       |   |
| <b>Other Local Revenue</b>                 |                           |                     |                        |   |
| 8634 - NSLP Local                          | 8,561                     | 8,481               | (80)                   | Estimated                                   |
| 8699 - Local Donations/Contributions/Other | 42,550                    | 42,153              | (397)                  | Estimated                                   |
| <b>TTL Other Local Revenue</b>             | <b>51,870</b>             | <b>51,386</b>       | <b>(484)</b>           |   |
| <b>TTL REVENUES</b>                        | <b>3,911,030</b>          | <b>4,092,014</b>    | <b>180,984</b>         |   |



**Valley Preparatory Academy  
2016-17 July Budget  
BUDGET DETAIL**

| Description                             | 2015-16 Estimated Actuals | July 1 Final Budget | Change from Prior Year | Notes/Comments                                   |
|---|---------------------------|---------------------|------------------------|--|
| <b>EXPENDITURES</b>                     |                           |                     |                        |  |
| <b>1000 - Certificated Salaries</b>     |                           |                     |                        |  |
| 1100 - Teachers' Salaries               | 1,003,727                 | 1,039,101           | 35,374                 | Based on latest staffing estimates (incl. Aspen) |
| 1150 - Teacher's Extra Duty             | 76,621                    | 33,910              | (42,711)               | Based on latest staffing estimates (incl. Aspen) |
| 1200 - Certificated Support             | 54,363                    | 97,406              | 43,044                 | Based on latest staffing estimates (incl. Aspen) |
| 1250 - Support Extra Duty               | 485                       | 2,421               | 1,936                  | Based on latest staffing estimates (incl. Aspen) |
| 1300 - Certificated Supervisory/Admin   | 112,505                   | 55,250              | (57,255)               | Reflects admin split with Aspen                  |
| <b>TTL Certificated Salaries</b>        | <b>1,262,719</b>          | <b>1,286,588</b>    | <b>23,869</b>          |  |
| <b>2000 - Non-Certificated Salaries</b> |                           |                     |                        |  |
| 2100 - Instructional Aide Salaries      | 70,545                    | 100,955             | 30,410                 | Based on latest staffing estimates (incl. Aspen) |
| 2200 - Classified Support Salaries      | 135,686                   | 112,272             | (23,413)               | Based on latest staffing estimates (incl. Aspen) |
| 2300 - Classified Supervisory/Admin     | 219,228                   | 234,470             | 15,242                 | Based on latest staffing estimates (incl. Aspen) |
| 2350 - Classified Admin Extra Duty      | 3,096                     | 4,272               | 1,176                  | Based on latest staffing estimates (incl. Aspen) |
| 2400 - Clerical/Tech/Office Staff       | 134,432                   | 143,979             | 9,547                  | Based on latest staffing estimates (incl. Aspen) |
| 2450 - Clerical/Office Extra Duty       | 2,625                     | 5,495               | 2,870                  | Based on latest staffing estimates (incl. Aspen) |
| <b>TTL Non-Certificated Salaries</b>    | <b>619,141</b>            | <b>688,987</b>      | <b>69,846</b>          |  |

**Valley Preparatory Academy  
2016-17 July Budget  
BUDGET DETAIL**

| Description                              | 2015-16 Estimated Actuals | July 1 Final Budget | Change from Prior Year | Notes/Comments                      |
|--|---------------------------|---------------------|------------------------|-------------------------------------|
| <b>3000 - Employee Benefits</b>          |                           |                     |                        |                                     |
| 3101 - STRS Certified                    | 116,610                   | 155,258             | 38,648                 | Includes increase in STRS rates     |
| 3102 - STRS Classified                   | 18                        | 6,747               | 6,729                  | Includes increase in STRS rates     |
| 3201 - PERS Certified                    | -                         | -                   | -                      | No PERS                             |
| 3202 - PERS Classified                   | -                         | -                   | -                      | No PERS                             |
| 3301 - Soc. Sec/Medicare Certified       | 29,410                    | 21,949              | (7,462)                |                                     |
| 3302 - Soc. Sec/Medicare Classified      | 46,749                    | 48,753              | 2,004                  |                                     |
| 3401 - Health Insurance Benefits - Cert  | 161,179                   | 158,175             | (3,004)                |                                     |
| 3402 - Health Insurance Benefits - Class | 81,522                    | 83,657              | 2,134                  |                                     |
| 3501 - State Unemployment Ins - Cert     | 633                       | 644                 | 11                     |                                     |
| 3502 - State Unemployment Ins - Class    | 306                       | 340                 | 35                     |                                     |
| 3601 - Workmen's Comp Certified          | 29,100                    | 29,604              | 504                    |                                     |
| 3602 - Workmen's Comp Classified         | 14,058                    | 15,657              | 1,599                  |                                     |
| <b>TTL Employee Benefits</b>             | <b>479,585</b>            | <b>520,784</b>      | <b>41,199</b>          |                                     |
| <b>4000 - Books/Supplies/Materials</b>   |                           |                     |                        |                                     |
| 4310 - Student Instructional Materials   | 131,589                   | 112,300             | (19,289)               | Estimated Costs (incl. SPED)        |
| 4315 - Janitorial Supplies               | 505                       | 600                 | 95                     |                                     |
| 4320 - Office Supplies                   | 42,223                    | 48,400              | 6,177                  | Estimated Costs (incl. SPED & ASES) |
| 4330 - Student Incentives / Events       | 8,756                     | 9,100               | 344                    |                                     |
| 4400 - Noncapitalized Equipment          | 53,186                    | 55,000              | 1,814                  | Estimated due to ADA growth         |
| 4700 - Food                              | 162,755                   | 167,800             | 5,045                  | Estimated due to ADA growth         |
| <b>TTL Books/Supplies/Materials</b>      | <b>399,015</b>            | <b>393,200</b>      | <b>(5,815)</b>         |                                     |

**Valley Preparatory Academy  
2016-17 July Budget  
BUDGET DETAIL**

| Description                                | 2015-16 Estimated Actuals | July 1 Final Budget | Change from Prior Year | Notes/Comments  |
|--|---------------------------|---------------------|------------------------|---|
| <b>5000 - Services &amp; Operations</b>    |                           |                     |                        |   |
| 5200 - Travel and Conferences              | 22,308                    | 18,700              | (3,608)                | Updated to reflect lower SPED travel (split with Aspen) |
| 5210 - Mileage                             | 757                       | 800                 | 43                     |   |
| 5300 - Dues and Memberships                | 12,776                    | 13,300              | 524                    |   |
| 5400 - Liability Insurance                 | 42,106                    | 43,400              | 1,294                  |   |
| 5500 - Operation and Housekeeping Services | 32,302                    | 33,300              | 998                    |   |
| 5510 - Utilities (General)                 | 1,009                     | 1,100               | 91                     |   |
| 5516 - Utilities (Electric)                | 47,736                    | 49,200              | 1,464                  |   |
| 5517 - Utilities (Garbage)                 | 12,012                    | 12,400              | 388                    |   |
| 5610 - Facility Rental                     | 192,017                   | 198,000             | 5,983                  |   |
| 5620 - Equipment Leases                    | 32,201                    | 33,200              | 999                    |   |
| 5630 - Maintenance & Repair                | 73,183                    | 75,400              | 2,217                  |   |
| 5800 - Professional/Consulting Services    | 100,385                   | 103,800             | 3,415                  |   |
| 5810 - Legal                               | 2,524                     | 20,000              | 17,476                 | As per VPA estimate                                     |
| 5820 - Audit/CPA Costs                     | 9,439                     | 9,800               | 361                    |   |
| 5825 - DMS Business Services               | 149,453                   | 148,411             | (1,042)                |   |
| 5840 - Advertisement                       | 5,047                     | 5,200               | 153                    |   |
| 5850 - Authorizer Oversight Fee            | 29,309                    | 32,382              | 3,073                  | Based on 1% of LCFF Revenues                            |
| 5860 - Bank Fees                           | 35,330                    | 6,400               | (28,930)               | 15-16 cost due to one-time loan                         |
| 5870 - Livescan (Fingerprinting)           | 341                       | 400                 | 59                     |   |
| 5890 - Other Services                      | 1,560                     | 1,700               | 140                    |   |
| 5900 - General Communications              | 1,514                     | 1,600               | 86                     |   |
| 5930 - Postage                             | 1,514                     | 1,600               | 86                     |   |
| <b>TTL Services &amp; Operations</b>       | <b>845,228</b>            | <b>851,994</b>      | <b>6,766</b>           |   |
| <b>6000 - Capital Outlay</b>               |                           |                     |                        |   |
| 6900 - Depreciation                        | 31,242                    | 30,200              | (1,042)                |   |
| <b>TTL Capital Outlay</b>                  | <b>31,242</b>             | <b>30,200</b>       | <b>(1,042)</b>         |   |

**Valley Preparatory Academy  
2016-17 July Budget  
BUDGET DETAIL**

| Description                  | 2015-16 Estimated Actuals | July 1 Final Budget | Change from Prior Year | Notes/Comments |
|------------------------------|---------------------------|---------------------|------------------------|----------------|
| 7000 - Other Outgo           |                           |                     |                        |                |
| TTL EXPENDITURES             | 3,636,930                 | 3,771,753           | 134,823                |                |
| Revenues less Expenditures   | 274,100                   | 320,261             | 46,161                 |                |
| Beginning Fund Balance       | 481,682                   | 755,782             |                        |                |
| Net Revenues                 | 274,100                   | 320,261             |                        |                |
| ENDING BALANCE               | 755,782                   | 1,076,043           |                        |                |
| ENDING BALANCE AS % OF OUTGO | 20.78%                    | 28.53%              |                        |                |

1. Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

|  |                   |
|--|-------------------|
| a. Enter Board Approved Operating Budget - LCFF K-12 ADA (Form ADA, column B, sum of lines 1-6)  | <u>351.50</u> ADA |
| b. Enter Projected Year Totals - LCFF K-12 ADA (Form ADA, column C, sum of lines 1-6)  | <u>351.50</u> ADA |
| c. Difference between budgeted and projected (Step 1b minus 1a)  | <u>0.00</u> ADA   |
| d. Percentage of change from Board Approved Operating Budget   | <u>0.00%</u>      |
| e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget. |                   |

N/A

2. Status of Employee Salary and Benefits Negotiations

|   | <u>Certificated</u> | <u>Classified</u> |
|---|---------------------|-------------------|
| a. Enter the number of FTEs projected in this interim report.               | <u>29.52</u>        | <u>23.7</u>       |
| b. Enter the number of FTEs from the original adopted report.               | <u>29.52</u>        | <u>23.7</u>       |
| c. Are salary and benefit negotiations settled for the current fiscal year? | <u>Yes</u>          | <u>Yes</u>        |

\*\*\* PLEASE NOTE \*\*\* If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

|  |                             |                             |
|--|-----------------------------|-----------------------------|
| 1. Total cost of the salary settlement.                | <u>                    </u> | <u>                    </u> |
| 2. Amount of salary settlement included in the budget. | <u>                    </u> | <u>                    </u> |
| 3. Period of agreement.                                | <u>FY 16-17</u>             | <u>FY 16-17</u>             |
| 4. Is salary increase on-going or a one-time bonus?    | <u>on-going</u>             | <u>on-going</u>             |

e. If negotiations have not been settled:

|   |            |            |
|---|------------|------------|
| 1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)                 | <u>N/A</u> | <u>N/A</u> |
| 2. If yes, how much for each of the following:  |            |            |
| a. Salaries   | <u>N/A</u> | <u>N/A</u> |
| b. Health and Welfare Benefits  | <u>N/A</u> | <u>N/A</u> |
| 3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars. | <u>N/A</u> | <u>N/A</u> |

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) No

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

| Type of Commitment              | # of Years | Balance July 1, 2016 | 2016/2017 Payments (P & I) | 2017/2018 Payment (P & I) | 2018/2019 Payment (P & I) | Fund/Object Code/Resource |
|---------------------------------|------------|----------------------|----------------------------|---------------------------|---------------------------|---------------------------|
| State School Building Loans     |            |                      |                            |                           |                           |                           |
| Other Postemployment Benefits   |            |                      |                            |                           |                           |                           |
| Compensated Absences            |            |                      |                            |                           |                           |                           |
| Certificates of Participation   |            |                      |                            |                           |                           |                           |
| Other Outstanding Loan Balances |            |                      |                            |                           |                           |                           |
| Capital Leases                  |            |                      |                            |                           |                           |                           |
| Other Commitments:              |            |                      |                            |                           |                           |                           |
|                                 |            |                      |                            |                           |                           |                           |
|                                 |            |                      |                            |                           |                           |                           |
|                                 |            |                      |                            |                           |                           |                           |
|                                 |            |                      |                            |                           |                           |                           |

Comments:

N/A

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4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No) No

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

N/A

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5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

|   |              |
|---|--------------|
| Board Approved Operating Budget - Contributions (Form GF Unrestricted, Column B, Line D3) | <u>0.00</u>  |
| Projected Year Totals - Contributions (Form GF Unrestricted, Column D, Line D3)           | <u>0.00</u>  |
| Percentage of change from Board Approved Operating Budget                                 | <u>0.00%</u> |

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

N/A

6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

None

7. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

No new capital projects

8. Retiree Health and Welfare Benefits Liability

a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? N/A

b. If accounted for on a pay-as-you-go basis, please disclose the following:

| Fiscal Year                        | 2016/2017                   | 2017/2018                   | 2018/2019                   |
|------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| No. of Retirees Receiving Benefits | <u>                    </u> | <u>                    </u> | <u>                    </u> |
| Total Annual Cost                  | <u>                    </u> | <u>                    </u> | <u>                    </u> |
| Annual Charter School Contribution | <u>                    </u> | <u>                    </u> | <u>                    </u> |
| Annual Retiree Contribution        | <u>                    </u> | <u>                    </u> | <u>                    </u> |

c. If your plan provides Health and Welfare benefits for retirees over the age of 65:

1. What is the unfunded liability for providing this benefit? N/A

2. Enter the date of the actuarial report used as a basis for determining the unfunded liability. N/A

**Valley Preparatory Academy**  
**2016-17 July Budget**  
**2016-17 Projected Monthly Cash Flow Statement**

| Description                           | Current Budget   | July           | August         | September      | October         | November        | December        | January         | February        | March           | April           | May             | June             | Accruals       | Total For Year   |
|---------------------------------------|------------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|----------------|------------------|
| <b>BEGINNING CASH</b>                 |                  | 729,540        | 627,323        | 537,295        | 585,410         | 563,638         | 546,014         | 691,299         | 622,963         | 601,604         | 800,186         | 857,696         | 912,764          | 1,005,451      | 729,540          |
| <b>CASH INFLOWS</b>                   |                  |                |                |                |                 |                 |                 |                 |                 |                 |                 |                 |                  |                |                  |
| REVENUES                              |                  |                |                |                |                 |                 |                 |                 |                 |                 |                 |                 |                  |                |                  |
| State Aid                             | 2,524,707        | -              | 110,769        | 110,769        | 199,385         | 199,385         | 199,385         | 199,385         | 199,385         | 261,249         | 261,249         | 261,249         | 261,249          | 261,249        | 2,524,707        |
| EPA                                   | 454,855          | -              | -              | 113,064        | -               | -               | 113,064         | -               | -               | 114,364         | -               | -               | 114,364          | -              | 454,855          |
| In-Lieu Of Property Taxes             | 258,655          | -              | 24,500         | 49,001         | 32,667          | 32,667          | 32,667          | 32,667          | 32,667          | 7,273           | 3,636           | 3,636           | 3,636            | 3,636          | 258,655          |
| Federal                               | 238,123          | -              | -              | 29,765         | -               | -               | 59,531          | -               | -               | 59,531          | 34,018          | 34,018          | -                | 21,261         | 238,123          |
| Other State                           | 564,288          | -              | 24,758         | 24,758         | 44,564          | 44,564          | 44,564          | 44,564          | 44,564          | 58,391          | 58,391          | 58,391          | 58,391           | 58,391         | 564,288          |
| Other Local                           | 51,386           | 1,285          | 1,285          | 4,671          | 4,671           | 4,671           | 4,671           | 4,671           | 4,671           | 4,671           | 4,671           | 4,671           | 4,671            | 2,102          | 51,386           |
| <b>TTL CASH INFLOWS</b>               | <b>4,092,014</b> | <b>1,285</b>   | <b>161,312</b> | <b>332,028</b> | <b>281,288</b>  | <b>281,288</b>  | <b>453,882</b>  | <b>281,288</b>  | <b>281,288</b>  | <b>505,478</b>  | <b>361,965</b>  | <b>361,965</b>  | <b>442,311</b>   | <b>346,639</b> | <b>4,092,014</b> |
| <b>EXPENDITURES</b>                   |                  |                |                |                |                 |                 |                 |                 |                 |                 |                 |                 |                  |                |                  |
| Certificated Salaries                 | 1,286,588        | -              | 108,117        | 108,117        | 108,117         | 108,117         | 108,117         | 108,117         | 108,117         | 108,117         | 108,117         | 108,117         | 108,117          | 97,305         | 1,286,588        |
| Classified Salaries                   | 688,987          | 28,237         | 56,474         | 56,474         | 56,474          | 56,474          | 56,474          | 56,474          | 56,474          | 56,474          | 56,474          | 56,474          | 56,474           | 39,532         | 688,987          |
| Benefits                              | 520,784          | 5,832          | 43,763         | 43,763         | 43,763          | 43,763          | 43,763          | 43,763          | 43,763          | 43,763          | 43,763          | 43,763          | 43,763           | 33,555         | 520,784          |
| Books & Supplies                      | 393,200          | 86,006         | 54,419         | 17,395         | 9,080           | 4,931           | 14,617          | 55,644          | 8,667           | 12,916          | 10,475          | 12,916          | 55,644           | 50,490         | 393,200          |
| Services & Operations                 | 851,994          | 33,058         | 70,920         | 70,920         | 70,920          | 70,920          | 70,920          | 70,920          | 70,920          | 70,920          | 70,920          | 70,920          | 70,920           | 38,821         | 851,994          |
| Capital Outlay                        | 30,200           | -              | -              | -              | -               | -               | -               | -               | -               | -               | -               | -               | -                | 30,200         | 30,200           |
| Other Outgo                           | -                | -              | -              | -              | -               | -               | -               | -               | -               | -               | -               | -               | -                | -              | -                |
| <b>TTL CASH OUTFLOWS</b>              | <b>3,771,753</b> | <b>153,133</b> | <b>333,693</b> | <b>296,669</b> | <b>285,354</b>  | <b>284,205</b>  | <b>293,891</b>  | <b>334,918</b>  | <b>287,941</b>  | <b>292,190</b>  | <b>289,749</b>  | <b>292,190</b>  | <b>334,918</b>   | <b>289,903</b> | <b>3,771,753</b> |
| Accounts Receivable (net change)      |                  |                |                |                |                 |                 |                 |                 |                 |                 |                 |                 |                  |                |                  |
| Loan Proceeds and other Cash Inflows  |                  | 395,341        | 97,059         | 27,461         |                 |                 |                 |                 |                 |                 |                 |                 |                  |                | 519,861          |
| Loan Proceeds and other Cash Outflows |                  | -              | -              | -              | -               | -               | -               | -               | -               | -               | -               | -               | -                | -              | -                |
| Net Change in Payables                |                  | (331,003)      |                |                |                 |                 |                 |                 |                 |                 |                 |                 |                  |                | (331,003)        |
| Fixed Asset Acquisitions              |                  | (14,706)       | (14,706)       | (14,706)       | (14,706)        | (14,706)        | (14,706)        | (14,706)        | (14,706)        | (14,706)        | (14,706)        | (14,706)        | (14,706)         |                | (176,472)        |
| Loan Repayment and Other Outflows     |                  | 49,632         | 82,353         | 12,755         | (14,706)        | (14,706)        | (14,706)        | (14,706)        | (14,706)        | (14,706)        | (14,706)        | (14,706)        | (14,706)         |                |                  |
| <b>NET INFLOWS/OUTFLOWS</b>           |                  | <b>49,632</b>  | <b>82,353</b>  | <b>12,755</b>  | <b>(14,706)</b> | <b>(14,706)</b> | <b>(14,706)</b> | <b>(14,706)</b> | <b>(14,706)</b> | <b>(14,706)</b> | <b>(14,706)</b> | <b>(14,706)</b> | <b>(14,706)</b>  | <b>-</b>       | <b>(176,472)</b> |
| <b>ENDING CASH BALANCE</b>            |                  | <b>627,323</b> | <b>537,295</b> | <b>585,410</b> | <b>563,638</b>  | <b>546,014</b>  | <b>691,299</b>  | <b>622,963</b>  | <b>601,604</b>  | <b>800,186</b>  | <b>857,696</b>  | <b>912,764</b>  | <b>1,005,451</b> |                |                  |

