



EDUCATING LEARNERS FOR THE 21ST CENTURY

2016-17 Adopted Budget

Presented June 22, 2016



June 22, 2016

Dear Community Members,

The 2016-17 California Schools Budget, new Local Control Funding Formula (LCFF) and Local Control Accountability Plan (LCAP) are major changes in the way we plan and budget for public school education.

These new ways of funding schools are thankfully accompanied by improvements in the California economy and overall funding levels for all schools. In addition, our lawmakers approved the LCFF that provides more funding for schools with “high-need students.” For Rio, this means we receive more dollars to help our numerous students who are English language learners, foster children, or who have families with low-income.

Along with improved funding, comes a new accountability system that ties the funding to locally and state developed results. In addition, the LCFF and LCAP asks Districts to make sure that the community has increased levels and opportunities for input on shaping plans for the local educational agency. This aspect of the LCAP is aligned with Rio’s ongoing efforts to expand and deepen community involvement in our schools at every level. This year, in developing the LCAP, we have had outstanding engagement from staff, parents, students, and community members and we look forward to developing these levels of engagement in years to come.

This budget document represents the Rio School District’s fiscal plan to provide “world class” educational opportunities and results for all our students. If you have questions or need additional information on any aspect of the Adopted Budget, feel free to contact our business office at 805 485-3111.

Sincerely,

John Puglisi, Ph.D.

Superintendent

Rio School District

Since its beginnings as a one-room schoolhouse in 1885, the Rio School District has been the center of the community for all the families it has served. Today, the thriving District continues its tradition of caring for each student. Through teaching excellence, close working relationships and community partnerships, Rio School District inspires students and employees to strive to be lifelong learners who are engaged in the community.

Rio School District serves the unincorporated community of El Rio, the RiverPark development and portions of the City of Oxnard. The District strives to provide world-class education to its more than 5,000 students through five elementary schools, two middle schools and a K-8 school.

Families appreciate Rio's small school communities with student enrollments between 500-700 students in the elementary schools and 800 students at the middle schools.

The 2016-17 Adopted Budget represents continuation of District educational programs through the district's goals and mission.

Benefiting from the Local Control Funding Formula

The 2016-17 Adopted Budget reflects a \$3.2 million increase in state funding due to the continued implementation of the Local Control Funding Formula (LCFF). LCFF provides additional funding for students who are English Language learners, from low-income families and foster youth, unduplicated students. Rio School District has approximately 84% unduplicated students. Therefore, Rio significantly benefits from the implementation of the LCFF. Additionally, the state plans to provide \$1.9 million in one-time funding for our district.

Special Revenue Funds

The Special Revenue Funds, Child Nutrition Services and Special Reserve Fund, will continue programs for 2016-17 with no COLA increase. The expenditures have been updated based on current trends for both funds.

Capital Facility Funds

The district operates the following Capital Facility Funds, Building Fund, Developer Fees Fund, County Schools Facility Fund, and Bond Interest and Redemption Fund. Projects budgeted in these funds include facility construction to accommodate student growth. During 2014-15 Rio issued the first \$20 million of a \$38.5 million bond authorization. In 2015-16, Rio issued the remaining \$18.5 million of bonds.

Blended Component Unit Funds

The Capital Projects Fund for Blended Units was created to collect excess taxes generated as a result of the Community Facilities District created for River Park. The CFD Bond Interest and Redemption Fund was created to collect property taxes generated as a result of the Community Facilities District.



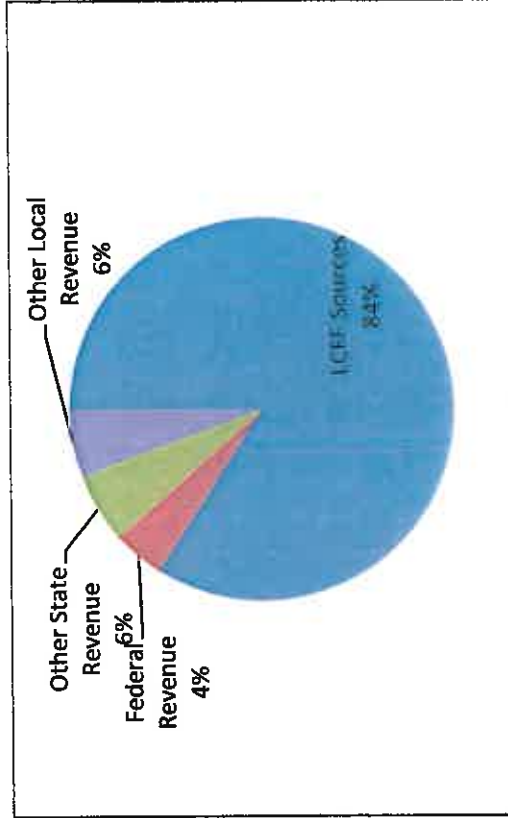
Using the aforementioned information, the total revenue budget for the funds of the Rio School District is shown on the chart below.

Fund	Fund Description	Revenue				Difference	% Change	Total %
		2015-16 Estimated Actuals	2016-17 Adopted Budget					
010	General	\$53,556,579	\$54,608,078		\$ 1,051,499	2%	82%	
130	Cafeteria	3,679,800	3,569,100		(110,700)	-3%	5%	
140	Deferred Maintenance	50	50		-	0%	0%	
200	Special Reserve Post Empl Benefits	11,300	11,300		-	0%	0%	
210	Building Fund	722,276	100		(722,176)	-100%	0%	
250	Capital Facilities - Developer Fees	562,651	460,000		(102,651)	-18%	1%	
350	County School Facilities Fund	2,800	2,800		-	0%	0%	
490	Capital Project-Blended Components	771,279	771,279		-	0%	1%	
510	Bond Interest and Redemption	2,753,277	2,705,969		(47,308)	-2%	4%	
520	Debt Service-Blended Component	4,498,276	4,498,276		-	0%	7%	
	Total All Funds	\$66,558,288	\$66,626,952		\$ 68,664	0%	100%	

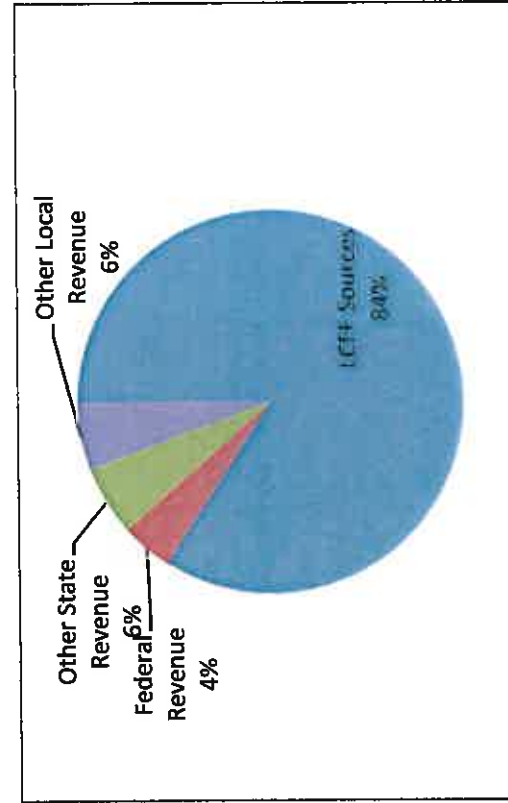
The district's total budget revenue for 2016-17 is \$66,626,952. This is a slight change from the 2015-16 estimated revenue of \$66,558,288. The decrease caused by one-time construction funding in 2015-16 was partially offset by increased ongoing funding as part of the implementation of the Local Control Funding Formula. The General Fund makes up the largest portion of the district's total budget accounting for 82%. State and Local Building Funds account for 13%. The cafeteria accounts for the remaining 5% of the district's budget revenue.

Budget Revenue

2016-17 Adopted Budget



2015-16 Estimated Actuals



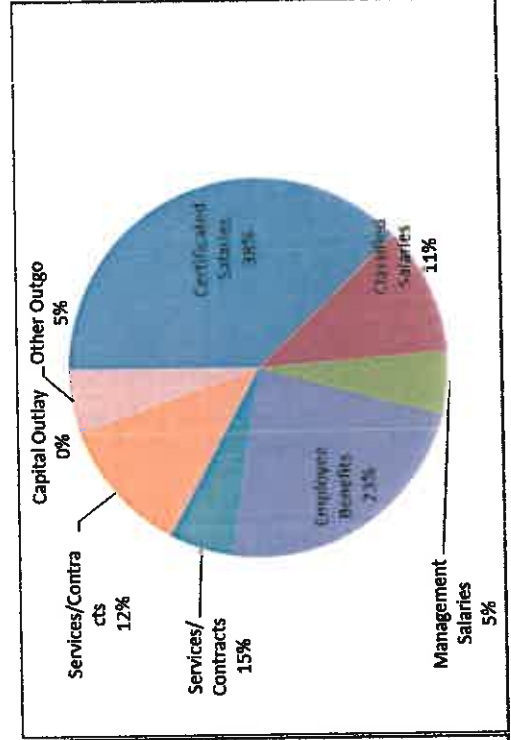
Using the aforementioned information, the total expense budget for the funds of the Rio School District is shown on the chart below.

Expenditures						
Fund	Fund Description	2015-16 Estimated Actuals	2016-17 Adopted Budget	Difference	% Change	Total %
010	General	\$52,839,307	\$53,443,627	\$ 604,320	1%	70%
130	Cafeteria	3,121,869	3,414,286	292,417	9%	4%
140	Deferred Maintenance	500	500	-	0%	0%
200	Special Reserve Post Empl Benefits	-	-	-	0%	0%
210	Building Fund	10,344,532	10,822,890	478,358	5%	14%
250	Capital Facilities - Developer Fees	1,142,733	1,066,056	(76,677)	-7%	1%
350	County School Facilities Fund	85,000	85,000	-	0%	0%
490	Capital Project-Blended Components	577,523	591,603	14,080	2%	1%
510	Bond Interest and Redemption	1,863,630	2,385,931	822,301	44%	4%
520	Debt Service-Blended Component	3,859,026	3,359,026	-	0%	5%
Total All Funds		\$73,834,120	\$75,968,919	\$ 2,134,799	3%	100%

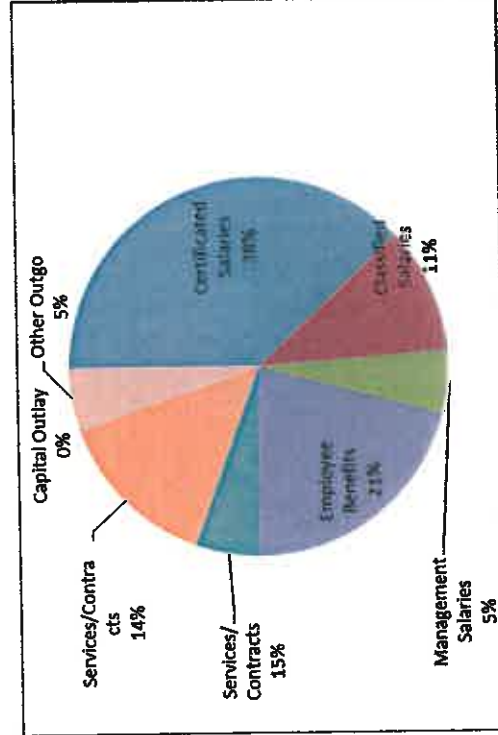
The district's total budget expense for 2016-17 is \$75,968,919. This is an increase of \$2,134,799 compared to estimated 2015-16 due mainly to increased employee costs due to student growth and planned construction projects in 2016-17. Of the total district budgeted expenditures, the General Fund accounts for 70%, State and Local Building Funds 25% and Cafeteria Funds 4%.

Budgeted Expenditures

2016-17 Adopted Budget

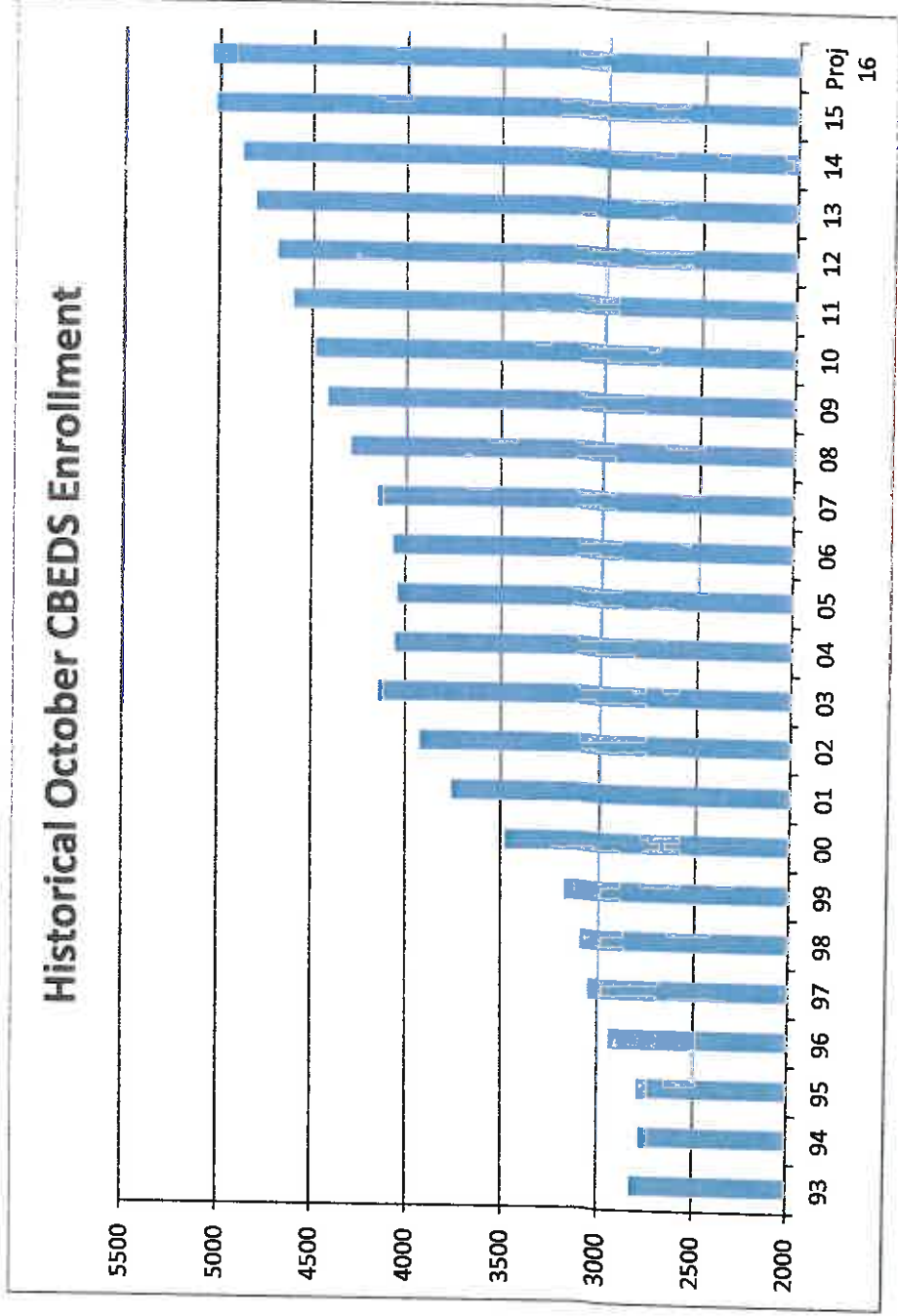


2015-16 Estimated Actuals



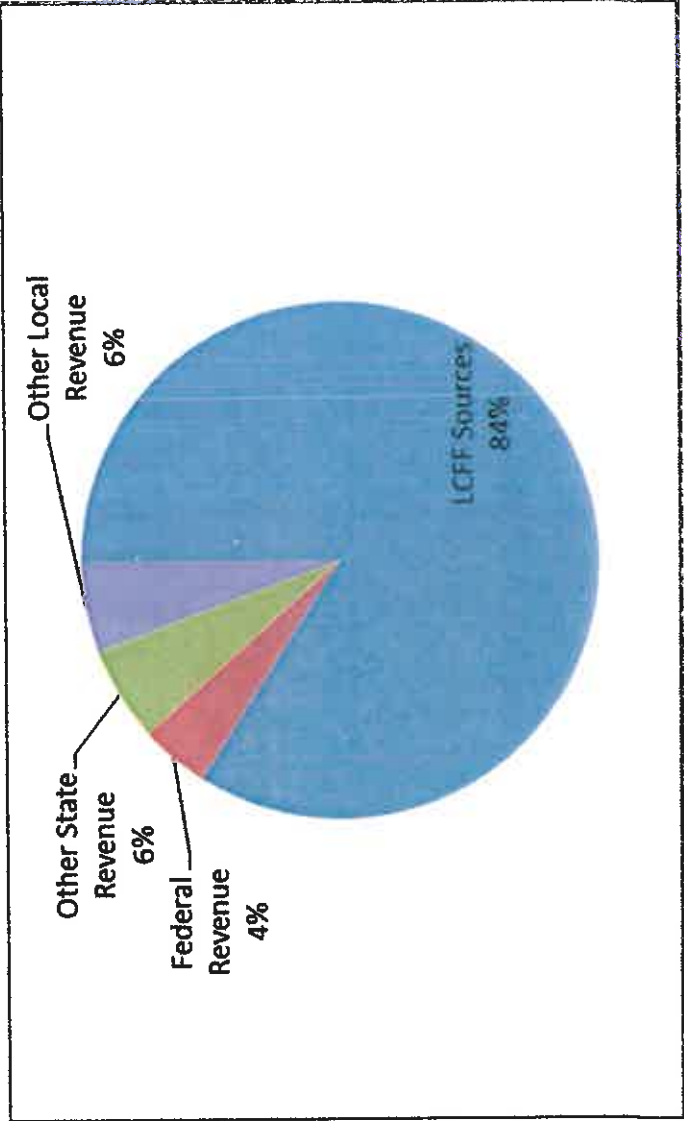
Rio School District's Enrollment Patterns

Many school districts throughout the state of California are experiencing a decline in student enrollment from previous years. Since 1994-95, Rio School District has experienced an enrollment growth of 2,243 students or 80% from 2,780 students in 1994-95 to 5,023 students in October, 2015. The average growth per year from 1994 to current is 107 students. Projected growth of 20 students will increase 2016-17 enrollment to 5,043.



The District's total General Fund budgeted revenue for 2016-17 is \$54,608,078. The majority of the District's General Fund revenue is generated through the district's Local Control Funding Formula 84% in 2016-17.

General Fund Revenue Percentage



In 2013, California introduced the Local Control Funding Formula (LCFF), a new funding mechanism for K-12 public schools. LCFF requires districts to adopt a Local Control Accountability Plan (LCAP) to shift decision-making to the school district level for funding priorities. The intent is to direct resources based on local educational needs with fewer state mandates on educational programming. Based on the district's LCAP, local K-12 districts will deliver high-quality education designed to improve student outcomes.

In order to support student outcomes, LCFF provides additional funding for English learners, socioeconomically disadvantaged and foster youth. English learners, socioeconomically disadvantaged and foster youth are only counted one time even if one student is an English learner, socioeconomically disadvantaged and a foster child. These students are referred to as unduplicated students. LCFF provides a base grant for all students with adjustments for different grade spans, supplemental grants for unduplicated students equal to 20 percent of the base grant and a concentration grant for unduplicated students exceeding 55 percent, equal to 50 percent of the base grant.

At the implementation of LCFF, a target funding level for each of the components was established. Unfortunately, the state could not afford to fund districts to the target level. Therefore, districts will receive their 2012-13 funding plus a percentage of the "gap" between current funding and the LCFF target funding. Full implementation of LCFF is expected to take seven years. During LCFF implementation, the legislature will determine how much of the "gap" between current funding and the LCFF target funding the state can afford to fund. For 2015-16 budget adoption, the "gap" funding percentage was estimated to be 53%.

The following components are used to calculate Rio's target funding level for the 2016-17 budget:

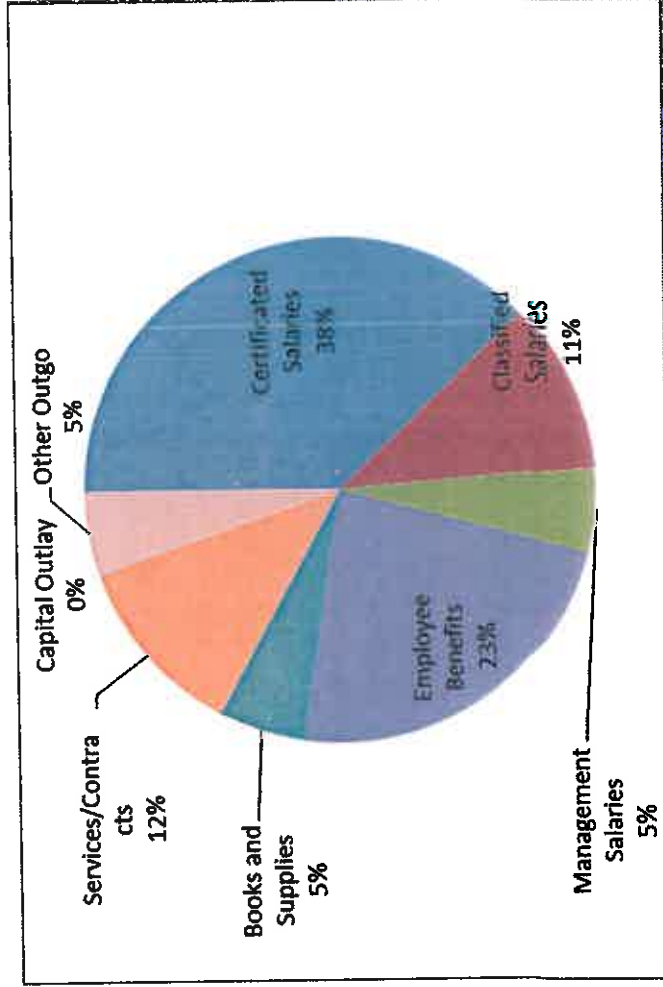
Type	Description	Students Impacted	Funding
Base Grant	Standard amount by grade span	All Students	\$35.3 million
Grade Span Adjustment	Grades K-3, 4-6 and 7-8	All Students	\$1.7 million
Supplemental Grant	Additional funding equal to twenty percent of the base	Unduplicated students (82.91%)	\$6.1 million
Concentration Grant	Additional funding equal to fifty percent of the base	Unduplicated students above fifty-five percent (26.52%)	\$5.2 million
Miscellaneous	2012-13 funding amounts	Not applicable	\$0.2 million
Total LCFF Target	Full implementation funding		\$48.5 million
2016-17 Estimated Funding			\$45.9 million

Once Rio's funding level is determined, the funding needs to be provided. The first funding source for school districts is property taxes. Property taxes are state taxes on property owners based on the purchase price of their real property. By law, a percentage of state property taxes are allocated to fund school districts. In Rio School District, property taxes provide approximately 18.5% (\$8.5 million) of the district's funding, with the remaining 81.5% (\$37.4 million) provided by the state general fund in the form of state aid.

The district's total General Fund budgeted expenditures for 2016-17 are \$53,443,627 or \$10,885 per Average Daily Attendance.

The majority of expenditures in the General Fund are in the area of compensation, which includes 38% for certificated salaries, 11% for classified salaries, 5% for management salaries and 23% for benefits. Contracted services amount to 12% of the expenditures, books and supplies 5% and capital outlay/other outgo 5%.

General Fund Expenditures Percentage



The district's ending fund balance is the accumulation of surpluses from prior years. This fund balance is used to meet the state's minimum reserve requirement of 3%, plus any other allocation or reserve which might be approved as an expenditure by the Board in the future. The reserve in Rio School District is a safety net for unforeseen budget issues that may arise. Current year revenue, less current expenditures, either adds or subtracts from the district's ending fund balance. The projected beginning and ending fund balances follow:

2016-17 Adopted Budget Fund Balance

Estimated Beginning Fund Balance	4,045,836	
2016-17 Adopted Revenues	54,699,503	
2016-17 Adopted Expenditures	53,955,283	
	Surplus/(Deficit)	744,220
2016-17 Projected Ending Fund Balance		4,790,056
Components of Fund Balance:		
Revolving Cash Reserve	5,000	
Stores Inventory Reserve	25,000	
Restricted Reserve	2,726,671	
Subtotal of Components		2,756,671
General Reserve		2,033,385
General Reserve as a Percentage of Expenditures		3.77%

The Adopted Budget document provides the reader with a detailed review of the goals and objectives of Rio School District and how the district allocated its funds to meet those objectives.

In the 2016-17 fiscal year, Rio School District is projecting to receive \$66,626,952 and spend \$75,968,919 from all district funds. Staffing is projected to be approximately 370 full-time equivalent employees. Eight (8) K-8 school sites will be served following the district goals of

- Student Achievement
- Student Health and Wellbeing
- District Fiscal Wellbeing
- District/Schools Short and Long Term Planning
- District/Schools/Community Climate
- Technology Integration/Innovation
- Facilities Development and Maintenance
- Partnerships

The following page includes a summary of all District funds for both revenues and expenditures:

2016-17 Adopted Budget Summary

Fund	Fund Description	Revenue				Expenditures				
		2015-16 Estimated Actuals	2016-17 Adopted Budget	Difference	% Change	2015-16 Estimated Actuals	2016-17 Adopted Budget	Difference	% Change	Total %
010	General	\$53,556,579	\$54,608,078	\$ 1,051,499	2%	\$52,839,307	\$53,443,627	\$ 604,320	1%	70%
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140	Deferred Maintenance	50	50	-	0%	500	500	-	0%	0%
200	Special Reserve Post Empl Benefits	11,300	11,300	-	0%	-	-	-	0%	0%
210	Building Fund	722,276	100	(722,176)	-100%	10,344,532	10,822,890	478,358	5%	14%
250	Capital Facilities - Developer Fees	562,651	460,000	(102,651)	-18%	1,142,733	1,066,056	(76,677)	-7%	1%
350	County School Facilities Fund	2,800	2,800	-	0%	85,000	85,000	-	0%	0%
490	Capital Project-Blended Components	771,279	771,279	-	0%	577,523	591,603	14,080	2%	1%
510	Bond Interest and Redemption	2,753,277	2,705,969	(47,308)	-2%	1,863,630	2,685,931	822,301	44%	4%
520	Debt Service-Blended Component	4,498,276	4,498,276	-	0%	3,859,026	3,359,026	-	0%	5%
	Total All Funds	\$66,558,288	\$68,626,952	\$ 68,664	0%	\$73,834,120	\$75,968,919	\$ 2,134,799	3%	100%

Schools Operated by Rio School District

	2015-16	2016-17
	CBEDS	Budgeted
	Enrollment	Enrollment
Elementary Sites		
Rio Del Mar	531	556
Rio Del Norte	594	600
Rio Lindo	514	527
Rio Plaza	585	587
Rio Real	792	799
Rio Rosales	539	527
Middle School Sites		
Rio Del Valle	706	714
Rio Vista	762	733

Revenue – General Fund

Local Control Funding Formula Revenue

- State Cost of Living Adjustment of 0.000%
- LCFF Gap Closed Percentage of 54.84%
- Student growth of 20 enrolled students yielding no additional ADA

Federal Revenue

- Carryover of federal revenues is not budgeted. Carryover will be added to the budget once the books are closed for 2015-16.

Other State Revenue

- One-time State Revenue of \$237 per ADA are budgeted

Other Local Revenue

- Increase in facility rental income due to increased lease in the district office building

Transfers In

- A small transfer from the Community Facilities District fund is projected to cover the cost of administering this fund.

Expenditures – General Fund

Certificated Salaries

- Salary increases due to step and column movements
- Salary reduction due to teacher retirements at the end of 2015-16
- Additional teacher for enrollment growth
- Additional teachers (3) for second grade class size reduction
- Additional certificated personnel due to the expansion of the dual immersion program
- Continued professional development in support of Common Core and other district initiatives

Classified Salaries

- Salary increases due to step and column movements
- Additional classified growth for enrollment growth

Fringe Benefits

- Adjustments to coincide with step and column
- Adjustments to coincide with staffing increases discussed above
- Health Benefits, including Retiree Medical cost increases of 5%
- STRS 1.85% rate increase to employer contributions

Books, Supplies & Other Materials

- Categorical carryovers not budgeted

Contracted Services/Other Operating Expenses

- Increase in Routine Restricted Maintenance requirements

Other Outgo

- Continuation of transfer to Fund 25 to cover cost of Certificates of Participation

In October 1991, Governor Wilson signed into law Assembly Bill 1200 which became effective on January 1, 1992, allowing school districts to choose one of two methods for approval of their local budgets. The Governing Board of Rio School District has adopted the single budget adoption process which requires a school district to conduct its public hearing and adopt its final budget by July 1 of each year. The selection of the single budget adoption process further requires a district to make available for public review, within forty-five (45) days of the Governor's signing of the State Budget, "revisions in revenue and expenditures that reflect the funding made available" by the State Budget Act.

The process of developing a school district budget is an ongoing function that must be addressed by the Board and Administration throughout the school year. In order to effectively develop a fiscal document that reflects the goals and objectives of the school district, the budget process must include a well-defined budget calendar outlining when each component of the budget is to be completed.

Although there are numerous deadlines used in the development of the 2016-17 budget, the calendar highlights the main steps, specifically those involving the Governing Board.

Following is the budget calendar for its use in the 2016-17 budget adoption process:

January 2016	Governor's 2016-17 budget proposal released
March 9, 2016	Budget Presentation to Board
May 2016	Governor's Budget May Revise
June 8, 2016	Public Hearing for LCAP and Adopted Budget
June 22, 2016	Approval of Adopted Budget
August 10, 2016	Budget update on 2016-17 State Adopted Budget

Expenditure Classifications

For reporting purposes, General Fund expenditures are divided into seven (7) major account classifications. The following is a summation of the major account classifications and anticipated expenditures for the 2016-17 Adopted Budget.

Certificated Salaries

Certificated salaries include teachers, counselors, librarians, psychologists and other employees who maintain a credential with the State of California. This expense represents approximately 38% of total expenditures.

It is projected that \$ 20,245,971 will be expended on certificated salaries in 2016-17.

Classified Salaries

Classified salaries are comprised of the district's support staff, including instructional aides, clerical, custodial, maintenance, grounds, transportation, and other personnel who are not required to maintain a credential with the State of California. These expenses represent approximately 11% of total expenditures.

It is projected that \$5,793,706 will be expended on classified salaries in 2016-17.

Management Salaries

Management salaries are comprised of the district's management staff, including principals, district administrators. These expenses represent approximately 5% of total expenditures.

It is projected that \$2,869,419 will be expended on classified salaries in 2016-17.

Employee Benefits

Employee benefits include all employer contributions to retirement plans (State Teachers Retirement, Public Employees Retirement and Social Security) and health & welfare benefits provided to all eligible employees. These expenses represent approximately 23% of total expenditures.

It is currently anticipated that \$12,486,692 will be expended on employee benefits in 2016-17. Rio School District's health and welfare benefits are contracted with Self-Insured Schools of California and are budgeted based on contract rates and employee benefit selections. The health plan year runs from October to September. Therefore, employee selections for the majority of the fiscal year are not known at the time of budget adoption.

Books and Supplies

Books and Supplies include those items which are consumed and generally not capitalized, such as textbooks, library books and supplies for the classroom, office, custodial, maintenance and transportation areas. Books and supply expenses represent approximately 5% of total expenditures. It is anticipated that approximately \$2,938,383 will be expended on books, supplies and other materials during 2016-17.

In preparing and administering the discretionary budgets, school sites and departments are allowed to transfer dollars between various non-salary/benefit classifications. For example, during the course of the year, a school may choose to utilize monies originally allocated to Books and Supplies for capital outlay acquisitions. Because of this ability to move budgets between various accounts, it is difficult to compare budget in these categories between years.

Contracted Services

Contracted Services and Other Operating Expenditures include items such as utilities, repairs, consultants, travel, leases, postage, legal fees, liability insurance and other service contracts. These expenses represent approximately 12% of total expenditures.

It is anticipated that \$6,290,692 will be expended in this classification in 2016-17.

Again because of the ability of school sites and departments to transfer money between account classifications, comparison to prior years is difficult.

Cafeteria Fund

In order to comply with the accounting procedures established by the California Department of Education, all revenues and expenditures related to the operation of the district's comprehensive Food Services Program are accounted for in the district's Cafeteria Fund.

The District continues to participate in the National School Lunch and Breakfast Programs, which assists in funding meals served. Qualification for student participation in this funded program is by an application process. Based on the data related to the application, a student may qualify for free or reduced price meals.

In order to receive Federal and State funding, the National School Lunch and Breakfast Programs are required to follow the USDA food-based meal pattern. Daily and weekly specified quantities of each of the following five food groups must be met – fruits, vegetables, grains/whole grains, meat/meat alternates, and fluid milk. The USDA guidelines also specify minimums and maximums for calories and limit saturated fat to no more than 10% of total calories. Internal and external audits are conducted to ensure adherence to National School Lunch and Breakfast Program regulations.

In an effort to support our local economy, we work with local farmers and companies whenever possible.



Deferred Maintenance Fund

The Deferred Maintenance Program was included in the state's Tier III Flexibility Program and subsequently folded in to the LCFF. Therefore, deferred maintenance funds received by the district are deposited in the General Fund and are unrestricted. However, the district is committed to maintaining its facilities and the majority of these unrestricted funds have been designated for deferred maintenance.

Building Fund

The Building Fund is used to account separately for revenue and expenditures related to General Obligation bonds. Revenue is generated from interest income. In November, 2014 voters approved a \$38,500,000 General Obligation Bond. Expenditures are restricted to capital improvements.

Developer Fee Fund

Since January 1987, school districts have had the authority to levy developer fees for all new construction within the school district, including residential, commercial and industrial development. With the adoption of Senate Bill 50 and the passage of Proposition 1A by the California electorate on November 3, 1998, school districts are authorized to charge developer fees based on prescribed state guidelines. These guidelines require the District to annually adopt a School Facilities Needs Analysis and the Establishment of Alternative School Facilities (Developer) Fees. Developer Fees for 2016-17 will be as follows: \$3.51 per square foot for new construction, \$2.27 per square foot for additions, \$0.36 per square foot for senior citizen housing and non-residential development.

County Schools Facility Fund

The County Schools Facility Fund was established to account for proceeds allocated by the Office of Public School Construction and for expenditures related to school construction. Fund balance is reserved for school construction related projects.

Capital Projects Blended Fund

The Capital Projects Fund for Blended Units was created to collect excess taxes generated as a result of the Community Facilities District created for River Park. Fund balance is held by Zion Bank for future school related capital projects in the River Park community.

Bond Interest & Redemption Fund

The Bond Interest & Redemption Fund was created to collect property taxes generated as a result of the General Obligation Bond approved by the voters to repay bond indebtedness. Revenue is generated through property tax collection and interest income. Property tax rates are established by the County Superintendent of Schools Office. Expenditures represent bond repayment against outstanding issues. Ending balance is restricted for bond redemption.

Community Facilities District Bond Interest & Redemption Fund

The Community Facilities District Bond Interest & Redemption Fund was created to collect property taxes generated as a result of the Community Facilities District. Revenue is generated through taxes assessed on homes within a specified area. The tax rate is determined by Dolinka Group, LLC and approved by the Board. Expenditures represent bond repayment against outstanding bond issues. Ending balance is restricted for bond redemption.

G = General Ledger Data; S = Supplemental Data

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

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Form TC

Rio Elementary
Ventura County

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2015-16 Estimated Actuals	2016-17 Budget
		G	
NCMOE	No Child Left Behind Maintenance of Effort		
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)	
A. REVENUES									
1) LCFF Sources		8010-8099	42,781,650.00	0.00	42,781,650.00	45,939,784.00	0.00	45,939,784.00	7.4%
2) Federal Revenue		8100-8299	0.00	2,332,473.00	2,332,473.00	0.00	2,339,984.00	2,339,984.00	0.3%
3) Other State Revenue		8300-8599	3,384,728.00	1,706,468.00	5,091,196.00	1,871,549.00	1,361,700.00	3,233,249.00	-36.5%
4) Other Local Revenue		8600-8799	757,535.00	2,593,725.00	3,351,260.00	525,967.00	2,594,094.00	3,120,061.00	-6.9%
5) TOTAL REVENUES			46,923,913.00	6,632,666.00	53,556,579.00	48,337,300.00	6,295,778.00	54,633,078.00	2.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	20,226,311.00	2,362,038.00	22,588,349.00	20,024,257.00	2,384,404.00	22,408,661.00	-0.8%
2) Classified Salaries		2000-2999	4,484,808.00	1,741,436.00	6,226,244.00	4,511,373.00	1,989,062.00	6,500,435.00	4.4%
3) Employee Benefits		3000-3999	9,616,425.00	1,529,775.00	11,146,200.00	10,825,394.00	1,661,298.00	12,486,692.00	12.0%
4) Books and Supplies		4000-4999	1,846,166.00	769,339.00	2,615,505.00	2,343,593.00	1,160,369.00	3,503,962.00	34.0%
5) Services and Other Operating Expenditures		5000-5999	3,936,435.00	3,511,625.00	7,448,060.00	3,599,798.00	2,596,426.00	6,196,224.00	-16.8%
6) Capital Outlay		6000-6999	15,000.00	70,640.00	85,640.00	0.00	70,640.00	70,640.00	-17.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	776,305.00	2,021,949.00	2,798,254.00	836,636.00	2,023,488.00	2,860,124.00	2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(280,421.00)	168,421.00	(112,000.00)	(316,899.00)	204,899.00	(112,000.00)	0.0%
9) TOTAL EXPENDITURES			40,621,029.00	12,175,223.00	52,796,252.00	41,824,152.00	12,099,586.00	53,914,738.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			6,302,884.00	(5,542,557.00)	760,327.00	6,513,148.00	(5,794,808.00)	718,340.00	-5.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	89,632.00	0.00	89,632.00	91,425.00	2,665.00	94,090.00	5.0%
b) Transfers Out		7600-7629	589,733.00	0.00	589,733.00	511,656.00	0.00	511,656.00	-13.2%
2) Other Sources/Uses			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		8980-8989	(6,029,035.00)	6,029,035.00	0.00	(6,086,826.00)	6,086,826.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(6,529,136.00)	6,029,035.00	(500,101.00)	(6,507,057.00)	6,089,491.00	(417,566.00)	-16.5%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(226,252.00)	486,478.00	260,226.00	6,091.00	294,683.00	300,774.00	15.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	2,047,722.00	1,544,375.00	3,592,097.00	1,821,470.00	2,030,853.00	3,852,323.00	7.2%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			2,047,722.00	1,544,375.00	3,592,097.00	1,821,470.00	2,030,853.00	3,852,323.00	7.2%
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			2,047,722.00	1,544,375.00	3,592,097.00	1,821,470.00	2,030,853.00	3,852,323.00	7.2%
e) Adjusted Beginning Balance (F1c + F1d)			1,821,470.00	2,030,853.00	3,852,323.00	1,827,561.00	2,325,536.00	4,153,097.00	7.8%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Revolving Cash		9712	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	2,030,853.00	2,030,853.00	0.00	2,325,536.00	2,325,536.00	14.5%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
e) Unassigned/unappropriated		9789	1,601,580.00	0.00	1,601,580.00	1,633,242.00	0.00	1,633,242.00	2.0%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	189,890.00	0.00	189,890.00	164,319.00	0.00	164,319.00	-13.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	9,528,650.48	(3,284,645.64)	6,244,004.84				
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	5,000.00	0.00	5,000.00				
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	53,543.81	317,218.12	370,761.93				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,812,396.17	7,706.50	1,820,102.67				
6) Stores		9320	47.96	0.00	47.96				
7) Prepaid Expenditures		9330	30,240.21	0.00	30,240.21				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			11,429,878.63	(2,959,721.02)	8,470,157.61				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,903,203.07	402,764.64	2,305,967.71				
2) Due to Grantor Governments		9590	10,754.79	0.00	10,754.79				
3) Due to Other Funds		9610	1,194,685.77	0.00	1,194,685.77				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL LIABILITIES			3,108,643.63	402,764.64	3,511,408.27				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

Rio Elementary
Ventura County

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)	
(G9 + H2) - (I6 + J2)			8,321,235.00	(3,362,485.66)	4,958,749.34			

Description	2015-16 Estimated Actuals		2016-17 Budget			% Diff Column C & F	
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		Total Fund col. D + E (F)
LCFF SOURCES							
Principal Apportionment State Aid - Current Year	27,574,028.00	0.00	27,574,028.00	30,354,009.00	0.00	30,354,009.00	10.1%
Education Protection Account State Aid - Current Year	6,136,893.00	0.00	6,136,893.00	6,515,046.00	0.00	6,515,046.00	6.2%
State Aid - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions	71,075.00	0.00	71,075.00	71,075.00	0.00	71,075.00	0.0%
Homeowners' Exemptions	0.00	0.00	0.00	0.00	0.00	0.00	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	7,769,797.00	0.00	7,769,797.00	7,769,797.00	0.00	7,769,797.00	0.0%
Secured Roll Taxes	229,579.00	0.00	229,579.00	229,579.00	0.00	229,579.00	0.0%
Unsecured Roll Taxes	15,609.00	0.00	15,609.00	15,609.00	0.00	15,609.00	0.0%
Prior Years' Taxes	183,351.00	0.00	183,351.00	183,351.00	0.00	183,351.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)	218,272.00	0.00	218,272.00	218,272.00	0.00	218,272.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	583,046.00	0.00	583,046.00	583,046.00	0.00	583,046.00	0.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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 (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal LCFF Sources	42,781,650.00	0.00	42,781,650.00	45,939,784.00	0.00	45,939,784.00	7.4%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			42,781,650.00	0.00	42,781,650.00	45,939,784.00	0.00	45,939,784.00	7.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	825,720.00	825,720.00	0.00	825,000.00	825,000.00	-0.1%
Special Education Discretionary Grants		8182	0.00	78,781.00	78,781.00	0.00	62,455.00	62,455.00	-20.7%
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	190,059.00	190,059.00	0.00	189,487.00	189,487.00	-0.3%
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		789,143.00	789,143.00		789,143.00	789,143.00	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		127,217.00	127,217.00		127,217.00	127,217.00	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			% 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		210,757.00	210,757.00			210,757.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00			0.00	0.0%
Other No Child Left Behind				0.00	0.00			0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00			0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00			0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	110,796.00	110,796.00	0.00	135,925.00	135,925.00	22.7%
TOTAL, FEDERAL REVENUE			0.00	2,332,473.00	2,332,473.00	0.00	2,339,984.00	2,339,984.00	0.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement	6360	8319		0.00	0.00			0.00	0.0%
Prior Years									
Special Education Master Plan	6500	8311		0.00	0.00			0.00	0.0%
Current Year									
Prior Years	6500	8319		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	0.0%
Mandated Costs Reimbursements		8550	2,663,841.00	0.00	2,663,841.00	1,163,694.00	1,163,694.00	1,163,694.00	-56.3%
Lottery - Unrestricted and Instructional Materials		8560	685,432.00	202,723.00	888,155.00	687,400.00	201,310.00	888,710.00	0.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00			0.00	0.0%
After School Education and Safety (ASES)	6010	8590		950,488.00	950,488.00		950,488.00	950,488.00	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		11,300.00	11,300.00		11,406.00	11,406.00	0.9%

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

Rio Elementary
Ventura County

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		198,496.00	198,496.00		198,496.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	35,455.00	343,461.00	378,916.00	20,455.00	0.00	20,455.00	-94.6%
TOTAL, OTHER STATE REVENUE			3,384,728.00	1,706,468.00	5,091,196.00	1,871,549.00	1,361,700.00	3,233,249.00	-36.5%

Description	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)	
OTHER LOCAL REVENUE						
Other Local Revenue						
County and District Taxes						
Other Restricted Levies						
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Ad Valorem Taxes						
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Other	0.00	0.00	0.00	0.00	0.00	0.00%
Community Redevelopment Funds Not Subject to LCFF Deduction	0.00	0.00	0.00	0.00	0.00	0.00%
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
8629	0.00	0.00	0.00	0.00	0.00	0.00%
Sales						
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
8631	0.00	0.00	0.00	0.00	0.00	0.00%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00%
8632	0.00	0.00	0.00	0.00	0.00	0.00%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00%
8634	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00%
8639	0.00	0.00	0.00	0.00	0.00	0.00%
Leases and Rentals	296,487.00	0.00	296,487.00	470,967.00	0.00	58.8%
8650	296,487.00	0.00	296,487.00	470,967.00	0.00	58.8%
Interest	30,000.00	0.00	30,000.00	30,000.00	0.00	0.00%
8660	30,000.00	0.00	30,000.00	30,000.00	0.00	0.00%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00%
8662	0.00	0.00	0.00	0.00	0.00	0.00%
Fees and Contracts						
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00%
8671	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00%
8672	0.00	0.00	0.00	0.00	0.00	0.00%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00%
8675	0.00	0.00	0.00	0.00	0.00	0.00%
Interagency Services	0.00	0.00	0.00	0.00	0.00	0.00%
8677	0.00	0.00	0.00	0.00	0.00	0.00%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00%
8681	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00%
8689	0.00	0.00	0.00	0.00	0.00	0.00%
Other Local Revenue						
Plus: Misc Funds Non-LCFF						

Description	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	431,048.00	441,239.00	872,287.00	25,000.00	441,239.00	466,239.00	-46.5%
Tuition	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In	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		0.00	0.00		0.00	0.00	0.0%
From County Offices		2,152,486.00	2,152,486.00		2,152,855.00	2,152,855.00	0.0%
From JPAs		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers							
From Districts or Charter Schools		0.00	0.00		0.00	0.00	0.0%
From County Offices		0.00	0.00		0.00	0.00	0.0%
From JPAs		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments							
From Districts or Charter Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE	757,535.00	2,593,725.00	3,351,260.00	525,967.00	2,594,094.00	3,120,061.00	-6.9%
TOTAL, REVENUES	46,923,913.00	6,632,666.00	53,556,579.00	48,337,300.00	6,295,778.00	54,633,078.00	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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	17,475,377.00	1,830,132.00	19,305,509.00	17,333,757.00	1,854,025.00	19,187,782.00	-0.6%
Certificated Pupil Support Salaries		1200	570,484.00	395,900.00	966,384.00	653,728.00	394,372.00	1,048,100.00	8.5%
Certificated Supervisors' and Administrators' Salaries		1300	2,170,361.00	115,864.00	2,286,225.00	2,026,683.00	136,007.00	2,162,690.00	-5.4%
Other Certificated Salaries		1900	10,089.00	20,142.00	30,231.00	10,089.00	0.00	10,089.00	-66.6%
TOTAL, CERTIFICATED SALARIES			20,226,311.00	2,362,038.00	22,588,349.00	20,024,257.00	2,384,404.00	22,408,661.00	-0.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	99,903.00	985,657.00	1,085,560.00	94,903.00	1,212,887.00	1,307,790.00	20.5%
Classified Support Salaries		2200	1,954,838.00	290,854.00	2,245,692.00	1,954,503.00	292,316.00	2,246,819.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	358,763.00	174,915.00	533,678.00	509,547.00	197,182.00	706,729.00	32.4%
Clerical, Technical and Office Salaries		2400	1,793,641.00	204,454.00	1,998,095.00	1,705,209.00	201,121.00	1,906,330.00	-4.6%
Other Classified Salaries		2900	277,663.00	85,556.00	363,219.00	247,211.00	85,556.00	332,767.00	-8.4%
TOTAL, CLASSIFIED SALARIES			4,484,808.00	1,741,436.00	6,226,244.00	4,511,373.00	1,989,062.00	6,500,435.00	4.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,067,044.00	238,212.00	2,305,256.00	2,435,878.00	275,196.00	2,711,074.00	17.6%
PERS		3201-3202	517,665.00	206,280.00	723,945.00	611,112.00	266,798.00	877,910.00	21.3%
OASDI/Medicare/Alternative		3301-3302	632,008.00	167,655.00	799,663.00	638,745.00	190,317.00	829,062.00	3.7%
Health and Welfare Benefits		3401-3402	4,783,367.00	683,262.00	5,466,629.00	5,282,906.00	682,923.00	5,965,829.00	9.1%
Unemployment Insurance		3501-3502	12,338.00	2,861.00	15,199.00	12,682.00	3,006.00	15,688.00	3.2%
Workers' Compensation		3601-3602	671,339.00	112,339.00	783,678.00	665,717.00	118,484.00	784,201.00	0.1%
OPEB, Allocated		3701-3702	932,664.00	119,166.00	1,051,830.00	992,803.00	124,574.00	1,117,377.00	6.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	185,551.00	0.00	185,551.00	New
TOTAL, EMPLOYEE BENEFITS			9,616,425.00	1,529,775.00	11,146,200.00	10,825,394.00	1,661,298.00	12,486,692.00	12.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	68,000.00	0.00	68,000.00	68,000.00	0.00	68,000.00	0.0%
Books and Other Reference Materials		4200	102,158.00	20,119.00	122,277.00	118,158.00	20,119.00	138,277.00	13.1%
Materials and Supplies		4300	1,413,680.00	716,015.00	2,129,695.00	1,956,917.00	1,005,450.00	2,962,367.00	39.1%

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	262,328.00	33,205.00	295,533.00	200,518.00	134,800.00	335,318.00	13.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			1,846,166.00	769,339.00	2,615,505.00	2,343,593.00	1,160,369.00	3,503,962.00	34.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	160,600.00	956,190.00	1,116,790.00	122,250.00	638,094.00	760,344.00	-31.9%
Travel and Conferences		5200	168,705.00	170,667.00	339,372.00	157,497.00	137,386.00	294,883.00	-13.1%
Dues and Memberships		5300	33,755.00	170.00	33,925.00	33,755.00	170.00	33,925.00	0.0%
Insurance		5400 - 5450	236,011.00	11,000.00	247,011.00	247,620.00	12,000.00	259,620.00	5.1%
Operations and Housekeeping Services		5500	911,950.00	0.00	911,950.00	936,950.00	0.00	936,950.00	2.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	665,360.00	172,990.00	838,350.00	413,292.00	172,990.00	586,282.00	-30.1%
Transfers of Direct Costs		5710	(56,112.00)	56,112.00	0.00	(58,005.00)	58,005.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,500.00)	300.00	(3,200.00)	(3,500.00)	300.00	(3,200.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,719,506.00	2,136,618.00	3,856,124.00	1,627,979.00	1,570,303.00	3,198,282.00	-17.1%
Communications		5900	100,160.00	7,578.00	107,738.00	121,960.00	7,178.00	129,138.00	19.9%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			3,936,435.00	3,511,625.00	7,448,060.00	3,599,798.00	2,596,426.00	6,196,224.00	-16.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Buildings and Improvements of Buildings		6200	0.00	25,000.00	25,000.00	0.00	25,000.00	25,000.00	0.00%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Equipment		6400	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	45,640.00	45,640.00	0.00	45,640.00	45,640.00	0.00%
TOTAL, CAPITAL OUTLAY			15,000.00	70,640.00	85,640.00	0.00	70,640.00	70,640.00	-17.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	222,429.00	222,429.00	0.00	222,429.00	222,429.00	0.00%
Payments to County Offices		7142	325,356.00	1,799,520.00	2,124,876.00	325,356.00	1,801,059.00	2,126,415.00	0.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.00%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.00%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.00%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.00%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.00%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.00%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Total Fund col. A + B (C)		Total Fund col. D + E (F)				
			Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)			
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%	
Debt Service									
Debt Service - Interest		7438	342,937.00	0.00	268,268.00	0.00	268,268.00	-21.8%	
Other Debt Service - Principal		7439	108,012.00	0.00	243,012.00	0.00	243,012.00	125.0%	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			776,305.00	2,021,949.00	836,636.00	2,023,488.00	2,860,124.00	2.2%	
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(168,421.00)	168,421.00	(204,899.00)	204,899.00	0.00	0.0%	
Transfers of Indirect Costs - Interfund		7350	(112,000.00)	0.00	(112,000.00)	0.00	(112,000.00)	0.0%	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(280,421.00)	168,421.00	(316,899.00)	204,899.00	(112,000.00)	0.0%	
TOTAL EXPENDITURES			40,621,029.00	12,175,223.00	41,824,152.00	12,090,586.00	53,914,738.00	2.1%	

Description	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)	
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	89,632.00	0.00	89,632.00	91,425.00	2,665.00	94,090.00	5.0%
(a) TOTAL INTERFUND TRANSFERS IN	89,632.00	0.00	89,632.00	91,425.00	2,665.00	94,090.00	5.0%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	589,733.00	0.00	589,733.00	511,656.00	0.00	511,656.00	-13.2%
(b) TOTAL INTERFUND TRANSFERS OUT	589,733.00	0.00	589,733.00	511,656.00	0.00	511,656.00	-13.2%
OTHER SOURCES/USES							
SOURCES							
State Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized I.EAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	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										
USES										
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	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	0.00	0.0%
(d) TOTAL USES										
CONTRIBUTIONS										
Contributions from Unrestricted Revenues		8980	(5,479,035.00)	5,479,035.00	0.00	(5,506,826.00)	5,506,826.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(550,000.00)	550,000.00	0.00	(580,000.00)	580,000.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS										
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,529,136.00)	6,029,035.00	(500,101.00)	(6,507,957.00)	6,089,491.00	(417,566.00)		-16.5%

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	42,781,650.00	0.00	42,781,650.00	45,939,784.00	0.00	45,939,784.00	7.4%
2) Federal Revenue		8100-8299	0.00	2,332,473.00	2,332,473.00	0.00	2,339,984.00	2,339,984.00	0.3%
3) Other State Revenue		8300-8599	3,384,728.00	1,706,468.00	5,091,196.00	1,871,549.00	1,361,700.00	3,233,249.00	-36.5%
4) Other Local Revenue		8600-8799	757,535.00	2,593,725.00	3,351,260.00	525,967.00	2,594,094.00	3,120,061.00	-6.9%
5) TOTAL REVENUES			46,923,913.00	6,632,666.00	53,556,579.00	48,337,300.00	6,295,778.00	54,633,078.00	2.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		25,767,724.00	6,738,292.00	32,506,016.00	27,185,780.00	6,862,063.00	34,047,843.00	4.7%
2) Instruction - Related Services	2000-2999		5,414,854.00	307,732.00	5,722,586.00	5,163,625.00	635,831.00	5,799,456.00	1.3%
3) Pupil Services	3000-3999		1,872,395.00	1,341,995.00	3,214,390.00	1,990,755.00	1,257,726.00	3,248,481.00	1.1%
4) Ancillary Services	4000-4999		68,000.00	0.00	68,000.00	18,000.00	0.00	18,000.00	-73.5%
5) Community Services	5000-5999		1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,433,409.00	168,421.00	3,601,830.00	3,403,053.00	204,899.00	3,607,952.00	0.2%
8) Plant Services	8000-8999	Except 7600-7699	3,287,342.00	1,596,834.00	4,884,176.00	3,225,303.00	1,106,579.00	4,331,882.00	-11.3%
9) Other Outgo	9000-9999		776,305.00	2,021,949.00	2,798,254.00	836,636.00	2,023,488.00	2,860,124.00	2.2%
10) TOTAL EXPENDITURES			40,621,029.00	12,175,223.00	52,796,252.00	41,824,152.00	12,090,586.00	53,914,738.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			6,302,884.00	(5,542,557.00)	760,327.00	6,513,148.00	(5,794,808.00)	718,340.00	-5.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	89,632.00	0.00	89,632.00	91,425.00	2,665.00	94,090.00	5.0%
b) Transfers Out		7600-7629	589,733.00	0.00	589,733.00	511,656.00	0.00	511,656.00	-13.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,029,035.00)	6,029,035.00	0.00	(6,086,826.00)	6,086,826.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(6,529,136.00)	6,029,035.00	(500,101.00)	(6,507,057.00)	6,089,491.00	(417,566.00)	-16.5%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(226,252.00)	486,478.00	260,226.00	6,091.00	294,683.00	300,774.00	15.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	2,047,722.00	1,544,375.00	3,592,097.00	1,821,470.00	2,030,853.00	3,852,323.00	7.2%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			2,047,722.00	1,544,375.00	3,592,097.00	1,821,470.00	2,030,853.00	3,852,323.00	7.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,047,722.00	1,544,375.00	3,592,097.00	1,821,470.00	2,030,853.00	3,852,323.00	7.2%
2) Ending Balance, June 30 (E + F1e)			1,821,470.00	2,030,853.00	3,852,323.00	1,827,561.00	2,325,536.00	4,153,097.00	7.8%
Components of Ending Fund Balance									
a) Nonspendable		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Revolving Cash		9712	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	2,030,853.00	2,030,853.00	0.00	2,325,536.00	2,325,536.00	14.5%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments (by Resource/Object)									
e) Unassigned/unappropriated		9789	1,601,580.00	0.00	1,601,580.00	1,633,242.00	0.00	1,633,242.00	2.0%
Reserve for Economic Uncertainties		9790	189,890.00	0.00	189,890.00	164,319.00	0.00	164,319.00	-13.5%
Unassigned/Unappropriated Amount									

July 1 Budget
 General Fund
 Exhibit: Restricted Balance Detail

56 72561 0000000
 Form 01

Rio Elementary
 Ventura County

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
6230	California Clean Energy Jobs Act	0.00	173,496.00
6264	Educator Effectiveness	300,000.00	256,539.00
6300	Lottery: Instructional Materials	406,661.00	8,238.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,250,133.00	1,817,036.00
9010	Other Restricted Local	74,059.00	70,227.00
Total, Restricted Balance		2,030,853.00	2,325,536.00

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,280,000.00	3,180,000.00	-3.0%
3) Other State Revenue		8300-8599	180,000.00	180,000.00	0.0%
4) Other Local Revenue		8600-8799	219,800.00	209,100.00	-4.9%
5) TOTAL, REVENUES			3,679,800.00	3,569,100.00	-3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,019,538.00	1,093,524.00	7.3%
3) Employee Benefits		3000-3999	409,876.00	450,579.00	9.9%
4) Books and Supplies		4000-4999	1,503,250.00	1,676,095.00	11.5%
5) Services and Other Operating Expenditures		5000-5999	67,700.00	72,583.00	7.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	9,505.00	9,505.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	112,000.00	112,000.00	0.0%
9) TOTAL, EXPENDITURES			3,121,869.00	3,414,286.00	9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			557,931.00	154,814.00	-72.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			557,931.00	154,814.00	-72.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,629.00	585,560.00	2019.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,629.00	585,560.00	2019.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,629.00	585,560.00	2019.4%
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	47,979.41	40,000.00	-16.6%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	408,066.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	9,200.49		
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	14,284.16		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	468,832.90		
6) Stores		9320	47,979.41		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			968,363.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	52.24		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,077,175.89		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,077,228.13		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(108,864.84)		

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,280,000.00	3,180,000.00	-3.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,280,000.00	3,180,000.00	-3.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	180,000.00	180,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			180,000.00	180,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	110,000.00	155,000.00	40.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500.00	500.00	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	109,300.00	53,600.00	-51.0%
TOTAL, OTHER LOCAL REVENUE			219,800.00	209,100.00	-4.9%
TOTAL REVENUES			3,679,800.00	3,569,100.00	-3.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	866,516.00	932,909.00	7.7%
Classified Supervisors' and Administrators' Salaries		2300	152,822.00	160,415.00	5.0%
Clerical, Technical and Office Salaries		2400	200.00	200.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,019,538.00	1,093,524.00	7.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	111,557.00	138,559.00	24.2%
OASDI/Medicare/Alternative		3301-3302	78,079.00	83,836.00	7.4%
Health and Welfare Benefits		3401-3402	160,698.00	165,801.00	3.2%
Unemployment Insurance		3501-3502	515.00	550.00	6.8%
Workers' Compensation		3601-3602	28,535.00	30,165.00	5.7%
OPEB, Allocated		3701-3702	30,492.00	31,668.00	3.9%
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			409,876.00	450,579.00	9.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	184,250.00	184,250.00	0.0%
Noncapitalized Equipment		4400	10,000.00	10,000.00	0.0%
Food		4700	1,309,000.00	1,481,845.00	13.2%
TOTAL, BOOKS AND SUPPLIES			1,503,250.00	1,676,095.00	11.5%

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,100.00	6,800.00	11.5%
Dues and Memberships		5300	300.00	300.00	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	40,000.00	40,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,200.00	3,200.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,000.00	18,183.00	29.9%
Communications		5900	4,100.00	4,100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			67,700.00	72,583.00	7.2%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	1,705.00	1,705.00	0.0%
Other Debt Service - Principal		7439	7,800.00	7,800.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			9,505.00	9,505.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	112,000.00	112,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			112,000.00	112,000.00	0.0%
TOTAL, EXPENDITURES			3,121,869.00	3,414,286.00	9.4%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,280,000.00	3,180,000.00	-3.0%
3) Other State Revenue		8300-8599	180,000.00	180,000.00	0.0%
4) Other Local Revenue		8600-8799	219,800.00	209,100.00	-4.9%
5) TOTAL, REVENUES			3,679,800.00	3,569,100.00	-3.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,000,364.00	3,292,781.00	9.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		112,000.00	112,000.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	9,505.00	9,505.00	0.0%
10) TOTAL, EXPENDITURES			3,121,869.00	3,414,286.00	9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			557,931.00	154,814.00	-72.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			557,931.00	154,814.00	-72.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,629.00	585,560.00	2019.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,629.00	585,560.00	2019.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,629.00	585,560.00	2019.4%
2) Ending Balance, June 30 (E + F1e)			585,560.00	740,374.00	26.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	47,979.41	40,000.00	-16.6%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			537,580.59	700,374.00	30.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	785.59	69.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	465,238.00	630,729.00
9010	Other Restricted Local	71,557.00	69,576.00
Total, Restricted Balance		537,580.59	700,374.00

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50.00	50.00	0.0%
5) TOTAL, REVENUES			50.00	50.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	500.00	500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			500.00	500.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(450.00)	(450.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(450.00)	(450.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,991.00	12,541.00	-3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,991.00	12,541.00	-3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,991.00	12,541.00	-3.5%
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	12,541.00	12,091.00	-3.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,033.48		
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			13,033.48		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			13,033.48		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	50.00	50.00	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%
TOTAL, OTHER LOCAL REVENUE			50.00	50.00	0.0%
TOTAL, REVENUES			50.00	50.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	500.00	500.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			500.00	500.00	0.0%

July 1 Budget
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			500.00	500.00	0.0%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50.00	50.00	0.0%
5) TOTAL, REVENUES			50.00	50.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		500.00	500.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			500.00	500.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(450.00)	(450.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(450.00)	(450.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,991.00	12,541.00	-3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,991.00	12,541.00	-3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,991.00	12,541.00	-3.5%
2) Ending Balance, June 30 (E + F1e)			12,541.00	12,091.00	-3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	12,541.00	12,091.00	-3.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

July 1 Budget
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,300.00	11,300.00	0.0%
5) TOTAL, REVENUES			11,300.00	11,300.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,300.00	11,300.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,300.00	11,300.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,743,010.00	2,754,310.00	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,743,010.00	2,754,310.00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,743,010.00	2,754,310.00	0.4%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,754,310.00	2,765,610.00	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,400,545.77		
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	320,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,720,545.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	966,750.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			966,750.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,753,795.77		

July 1 Budget
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	11,300.00	11,300.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,300.00	11,300.00	0.0%
TOTAL, REVENUES			11,300.00	11,300.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

July 1 Budget
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,300.00	11,300.00	0.0%
5) TOTAL REVENUES			11,300.00	11,300.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,300.00	11,300.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,300.00	11,300.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,743,010.00	2,754,310.00	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,743,010.00	2,754,310.00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,743,010.00	2,754,310.00	0.4%
2) Ending Balance, June 30 (E + F1e)			2,754,310.00	2,765,610.00	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,754,310.00	2,765,610.00	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Estimated Actuals</u>	<u>2016-17 Budget</u>
		<u>0.00</u>	<u>0.00</u>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	722,276.00	30,100.00	-95.8%
5) TOTAL REVENUES			722,276.00	30,100.00	-95.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	973,412.00	930,512.00	-4.4%
5) Services and Other Operating Expenditures		5000-5999	1,330,940.00	1,300,940.00	-2.3%
6) Capital Outlay		6000-6999	8,040,180.00	8,528,038.00	6.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	63,400.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			10,344,532.00	10,822,890.00	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,622,256.00)	(10,792,790.00)	12.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	18,678,616.00	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			18,678,616.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,056,360.00	(10,792,790.00)	-219.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,900,741.00	26,957,101.00	50.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,900,741.00	26,957,101.00	50.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,900,741.00	26,957,101.00	50.6%
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		9740	26,955,613.00	16,162,823.00	-40.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,488.00	1,488.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	29,997,231.69		
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			29,997,231.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			29,997,231.69		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	19,650.00	30,100.00	53.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	702,626.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			722,276.00	30,100.00	-95.8%
TOTAL, REVENUES			722,276.00	30,100.00	-95.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	268,202.00	260,302.00	-2.9%
Noncapitalized Equipment		4400	705,210.00	670,210.00	-5.0%
TOTAL, BOOKS AND SUPPLIES			973,412.00	930,512.00	-4.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,315,940.00	1,300,940.00	-1.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,330,940.00	1,300,940.00	-2.3%
CAPITAL OUTLAY					
Land		6100	1,989,841.00	2,623,269.00	31.8%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,459,339.00	5,313,769.00	-2.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	591,000.00	591,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,040,180.00	8,528,038.00	6.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	63,400.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	63,400.00	New
TOTAL, EXPENDITURES			10,344,532.00	10,822,890.00	4.6%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	18,355,241.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	323,375.00	0.00	-100.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			18,678,616.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			18,678,616.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	722,276.00	30,100.00	-95.8%
5) TOTAL REVENUES			722,276.00	30,100.00	-95.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		10,344,532.00	10,759,490.00	4.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	63,400.00	New
10) TOTAL EXPENDITURES			10,344,532.00	10,822,890.00	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,622,256.00)	(10,792,790.00)	12.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	18,678,616.00	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			18,678,616.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,056,360.00	(10,792,790.00)	-219.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,900,741.00	26,957,101.00	50.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,900,741.00	26,957,101.00	50.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,900,741.00	26,957,101.00	50.6%
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	1,488.00	1,488.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2015-16</u> <u>Estimated Actuals</u>	<u>2016-17</u> <u>Budget</u>
9010	Other Restricted Local	26,955,613.00	16,162,823.00
Total, Restricted Balance		<u>26,955,613.00</u>	<u>16,162,823.00</u>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	562,651.00	460,000.00	-18.2%
5) TOTAL REVENUES			562,651.00	460,000.00	-18.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	277,784.00	277,784.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	258,716.00	258,716.00	0.0%
6) Capital Outlay		6000-6999	17,900.00	17,900.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	588,333.00	511,656.00	-13.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,142,733.00	1,066,056.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(580,082.00)	(606,056.00)	4.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	589,733.00	511,656.00	-13.2%
b) Transfers Out		7600-7629	0.00	2,665.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	4,776.00	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			594,509.00	508,991.00	-14.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,427.00	(97,065.00)	-772.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,024,621.00	1,039,048.00	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,024,621.00	1,039,048.00	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,024,621.00	1,039,048.00	1.4%
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	1,650.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,030,185.00	933,120.00	-9.4%
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	7,213.00	8,863.00	22.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	631,978.93		
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	1,292,578.24		
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	1,394,517.37		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	1,650.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,320,724.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,572,395.85		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,572,395.85		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			748,328.69		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	351,868.00	250,000.00	-29.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	207,783.00	207,000.00	-0.4%
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			562,651.00	460,000.00	-18.2%
TOTAL REVENUES			562,651.00	460,000.00	-18.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	149,964.00	149,964.00	0.0%
Noncapitalized Equipment		4400	127,820.00	127,820.00	0.0%
TOTAL, BOOKS AND SUPPLIES			277,784.00	277,784.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	258,716.00	258,716.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			258,716.00	258,716.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	17,900.00	17,900.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,900.00	17,900.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	293,333.00	266,071.00	-9.3%
Other Debt Service - Principal		7439	295,000.00	245,585.00	-16.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			588,333.00	511,656.00	-13.0%
TOTAL, EXPENDITURES			1,142,733.00	1,066,056.00	-6.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	589,733.00	511,656.00	-13.2%
(a) TOTAL, INTERFUND TRANSFERS IN			589,733.00	511,656.00	-13.2%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	2,665.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	2,665.00	New
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	4,776.00	0.00	-100.0%
(c) TOTAL, SOURCES			4,776.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			594,509.00	508,991.00	-14.4%

July 1 Budget
Capital Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	562,651.00	460,000.00	-18.2%
5) TOTAL REVENUES			562,651.00	460,000.00	-18.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		4,000.00	4,000.00	0.0%
8) Plant Services	8000-8999		550,400.00	550,400.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	588,333.00	511,656.00	-13.0%
10) TOTAL EXPENDITURES			1,142,733.00	1,066,056.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(580,082.00)	(606,056.00)	4.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	589,733.00	511,656.00	-13.2%
b) Transfers Out		7600-7629	0.00	2,665.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	4,776.00	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			594,509.00	508,991.00	-14.4%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,427.00	(97,065.00)	-772.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,024,621.00	1,039,048.00	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,024,621.00	1,039,048.00	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,024,621.00	1,039,048.00	1.4%
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	1,650.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,030,185.00	933,120.00	-9.4%
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	7,213.00	8,863.00	22.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Estimated Actuals</u>	<u>2016-17 Budget</u>
9010	Other Restricted Local	1,030,185.00	933,120.00
Total, Restricted Balance		<u>1,030,185.00</u>	<u>933,120.00</u>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,800.00	2,800.00	0.0%
5) TOTAL REVENUES			2,800.00	2,800.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	85,000.00	85,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			85,000.00	85,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(82,200.00)	(82,200.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,200.00)	(82,200.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	748,207.00	666,007.00	-11.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			748,207.00	666,007.00	-11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			748,207.00	666,007.00	-11.0%
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		9740	666,007.00	583,807.00	-12.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	762,803.15		
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	1,956,515.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			2,719,318.15		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources					
		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable					
		9500	1,280.90		
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			1,280.90		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources					
		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			2,718,037.25		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,800.00	2,800.00	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%
TOTAL, OTHER LOCAL REVENUE			2,800.00	2,800.00	0.0%
TOTAL, REVENUES			2,800.00	2,800.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	85,000.00	85,000.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			85,000.00	85,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			85,000.00	85,000.00	0.0%

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

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,800.00	2,800.00	0.0%
5) TOTAL REVENUES			2,800.00	2,800.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		85,000.00	85,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			85,000.00	85,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(82,200.00)	(82,200.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,200.00)	(82,200.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	748,207.00	666,007.00	-11.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			748,207.00	666,007.00	-11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			748,207.00	666,007.00	-11.0%
2) Ending Balance, June 30 (E + F1e)			666,007.00	583,807.00	-12.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			666,007.00	583,807.00	-12.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16		2016-17
		Estimated	Actuals	Budget
7710	State School Facilities Projects	665,995.00		583,795.00
9010	Other Restricted Local		12.00	12.00
Total, Restricted Balance		666,007.00		583,807.00

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	771,279.00	771,279.00	0.0%
5) TOTAL, REVENUES			771,279.00	771,279.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	4.00	4.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	239,300.00	239,300.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	338,219.00	352,299.00	4.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			577,523.00	591,603.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			193,756.00	179,676.00	-7.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			193,756.00	179,876.00	-7.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,188,635.00	1,382,391.00	16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,188,635.00	1,382,391.00	16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,188,635.00	1,382,391.00	16.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,382,391.00	1,562,071.00	13.0%
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	(4.00)	New

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	394,927.12		
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	1,039,792.12		
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			1,434,719.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,434,719.24		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	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	770,279.00	770,279.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			771,279.00	771,279.00	0.0%
TOTAL, REVENUES			771,279.00	771,279.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4.00	4.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4.00	4.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

July 1 Budget
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	239,300.00	239,300.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			239,300.00	239,300.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	100,187.00	100,187.00	0.0%
Other Debt Service - Principal		7439	238,032.00	252,112.00	5.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			338,219.00	352,299.00	4.2%
TOTAL, EXPENDITURES			577,523.00	591,603.00	2.4%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	771,279.00	771,279.00	0.0%
5) TOTAL REVENUES			771,279.00	771,279.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		239,304.00	239,304.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	338,219.00	352,299.00	4.2%
10) TOTAL EXPENDITURES			577,523.00	591,603.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			193,756.00	179,676.00	-7.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget
Capital Project Fund for Blended Component Units
Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			193,756.00	179,676.00	-7.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,188,635.00	1,382,391.00	16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,188,635.00	1,382,391.00	16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,188,635.00	1,382,391.00	16.3%
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	(4.00)	New

Resource	Description	2015-16		2016-17
		Estimated	Actuals	Budget
9010	Other Restricted Local	1,382,391.00		1,562,071.00
Total, Restricted Balance		1,382,391.00		1,562,071.00

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	16,996.00	16,246.00	-4.4%
4) Other Local Revenue		8600-8799	2,736,281.00	2,689,723.00	-1.7%
5) TOTAL, REVENUES			2,753,277.00	2,705,969.00	-1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,863,630.00	2,685,931.00	44.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,863,630.00	2,685,931.00	44.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			889,647.00	20,038.00	-97.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			889,647.00	20,038.00	-97.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,483,276.00	2,372,923.00	60.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,483,276.00	2,372,923.00	60.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,483,276.00	2,372,923.00	60.0%
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		9740	2,372,923.00	2,392,961.00	0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,711,895.27		
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			3,711,895.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,711,895.27		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	16,996.00	16,246.00	-4.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			16,996.00	16,246.00	-4.4%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	2,649,191.00	2,558,776.00	-3.4%
Unsecured Roll		8612	59,251.00	126,947.00	114.3%
Prior Years' Taxes		8613	1,176.00	0.00	-100.0%
Supplemental Taxes		8614	21,919.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	4,744.00	4,000.00	-15.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,736,281.00	2,689,723.00	-1.7%
TOTAL, REVENUES			2,753,277.00	2,705,969.00	-1.7%

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	715,000.00	1,295,000.00	81.1%
Bond Interest and Other Service Charges		7434	1,148,630.00	1,390,931.00	21.1%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,863,630.00	2,685,931.00	44.1%
TOTAL, EXPENDITURES			1,863,630.00	2,685,931.00	44.1%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	16,996.00	16,246.00	-4.4%
4) Other Local Revenue		8600-8799	2,736,281.00	2,689,723.00	-1.7%
5) TOTAL REVENUES			2,753,277.00	2,705,969.00	-1.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,863,630.00	2,685,931.00	44.1%
10) TOTAL EXPENDITURES			1,863,630.00	2,685,931.00	44.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			889,647.00	20,038.00	-97.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			889,647.00	20,038.00	-97.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,483,276.00	2,372,923.00	60.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,483,276.00	2,372,923.00	60.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,483,276.00	2,372,923.00	60.0%
2) Ending Balance, June 30 (E + F1e)			2,372,923.00	2,392,961.00	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
			2,372,923.00	2,392,961.00	0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16		2016-17
		Estimated	Actuals	Budget
9010	Other Restricted Local	2,372,923.00		2,392,961.00
Total, Restricted Balance		2,372,923.00		2,392,961.00

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,498,276.00	4,498,276.00	0.0%
5) TOTAL REVENUES			4,498,276.00	4,498,276.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,859,026.00	3,859,026.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			3,859,026.00	3,859,026.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			639,250.00	639,250.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	89,632.00	91,425.00	2.0%
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			(89,632.00)	(91,425.00)	2.0%

July 1 Budget
Debt Service Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			549,618.00	547,825.00	-0.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,701,344.00	2,250,962.00	32.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,701,344.00	2,250,962.00	32.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,701,344.00	2,250,962.00	32.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,250,962.00	2,798,787.00	24.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,419,299.90		
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			2,419,299.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	168,960.43		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			168,960.43		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,250,339.47		

July 1 Budget
Debt Service Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	4,494,876.00	4,494,876.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	3,400.00	3,400.00	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%
TOTAL, OTHER LOCAL REVENUE			4,498,276.00	4,498,276.00	0.0%
TOTAL, REVENUES			4,498,276.00	4,498,276.00	0.0%

July 1 Budget
Debt Service Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,859,026.00	3,859,026.00	0.0%
Bond Interest and Other Service Charges		7434	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)			3,859,026.00	3,859,026.00	0.0%
TOTAL EXPENDITURES			3,859,026.00	3,859,026.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	89,632.00	91,425.00	2.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			89,632.00	91,425.00	2.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(89,632.00)	(91,425.00)	2.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,498,276.00	4,498,276.00	0.0%
5) TOTAL REVENUES			4,498,276.00	4,498,276.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,859,026.00	3,859,026.00	0.0%
10) TOTAL EXPENDITURES			3,859,026.00	3,859,026.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			639,250.00	639,250.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	89,632.00	91,425.00	2.0%
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			(89,632.00)	(91,425.00)	2.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			549,618.00	547,825.00	-0.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,701,344.00	2,250,962.00	32.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,701,344.00	2,250,962.00	32.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,701,344.00	2,250,962.00	32.3%
2) Ending Balance, June 30 (E + F1e)			2,250,962.00	2,798,787.00	24.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16		2016-17
		Estimated	Actuals	Budget
9010	Other Restricted Local	2,250,962.00		2,798,787.00
Total, Restricted Balance		2,250,962.00		2,798,787.00

Description	2015-16 Estimated Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,866.38	4,866.38	4,866.38	4,866.38	4,866.38	4,866.38
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,866.38	4,866.38	4,866.38	4,866.38	4,866.38	4,866.38
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	40.04	40.04	40.04	40.04	40.04	40.04
c. Special Education-NPS/LCI						
d. Special Education Extended Year	3.68	3.68	3.68	3.68	3.68	3.68
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	43.72	43.72	43.72	43.72	43.72	43.72
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,910.10	4,910.10	4,910.10	4,910.10	4,910.10	4,910.10
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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: 2500 E. Vineyard, Suite 100, Oxnard, CA
Date: May 27, 2016

Place: Board Room, OSFS
Date: June 08, 2016
Time: 06:00 PM

Adoption Date: June 22, 2016

Signed: 

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

Contact person for additional information on the budget reports:

Name: Cathie Higa

Telephone: 805 485-3111 ext 2105

Title: Director Fiscal Services

E-mail: chiga@rioschools.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	

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 		X
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 		X
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 		X
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) 		X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 22, 2016	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

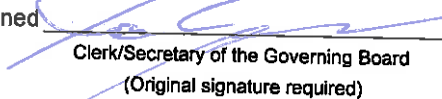
Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

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

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

Ventura County Schools Self Funding Authority

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

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

Date of Meeting: Jun 22, 2016

For additional information on this certification, please contact:

Name: Cathie Higa

Title: Director Fiscal Services

Telephone: 805 485-3111 ext 2105

E-mail: chiga@rioschools.org

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	45,939,784.00	4.87%	48,178,610.00	1.31%	48,809,671.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,871,549.00	-62.15%	708,291.00	0.08%	708,844.00
4. Other Local Revenues	8600-8799	525,967.00	-4.58%	501,867.00	0.19%	502,825.00
5. Other Financing Sources						
a. Transfers In	8900-8929	91,425.00	0.00%	91,425.00	0.00%	91,425.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(6,086,826.00)	-6.24%	(5,706,826.00)	0.00%	(5,706,826.00)
6. Total (Sum lines A1 thru A5c)		42,341,899.00	3.38%	43,773,367.00	1.45%	44,405,939.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,024,257.00		20,384,548.00
b. Step & Column Adjustment				360,291.00		407,531.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,024,257.00	1.80%	20,384,548.00	2.00%	20,792,079.00
2. Classified Salaries						
a. Base Salaries				4,511,373.00		4,601,600.00
b. Step & Column Adjustment				90,227.00		92,032.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,511,373.00	2.00%	4,601,600.00	2.00%	4,693,632.00
3. Employee Benefits	3000-3999	10,825,394.00	7.88%	11,678,146.00	6.85%	12,478,396.00
4. Books and Supplies	4000-4999	2,343,593.00	-4.48%	2,238,541.00	-6.23%	2,098,982.00
5. Services and Other Operating Expenditures	5000-5999	3,599,798.00	5.25%	3,788,738.00	-12.52%	3,314,393.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	836,636.00	0.00%	836,636.00	-4.78%	796,636.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(316,899.00)	0.00%	(316,899.00)	0.00%	(316,899.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	511,656.00	0.67%	515,101.00	-3.15%	498,901.00
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)		42,335,808.00	3.28%	43,726,411.00	1.44%	44,356,120.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		6,091.00		46,956.00		49,819.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,821,470.00		1,827,561.00		1,874,517.00
2. Ending Fund Balance (Sum lines C and D1)		1,827,561.00		1,874,517.00		1,924,336.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	30,000.00		30,000.00		30,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,633,242.00		1,667,550.00		1,692,371.00
2. Unassigned/Unappropriated	9790	164,319.00		176,967.00		201,965.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,827,561.00		1,874,517.00		1,924,336.00

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,633,242.00		1,667,550.00		1,692,371.00
c. Unassigned/Unappropriated	9790	164,319.00		176,967.00		201,965.00
(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)						
		1,797,561.00		1,844,517.00		1,894,336.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	2,339,984.00	0.00%	2,339,984.00	0.00%	2,339,984.00
3. Other State Revenues	8300-8599	1,361,700.00	1.82%	1,386,416.00	2.27%	1,417,822.00
4. Other: Local Revenues	8600-8799	2,594,094.00	0.00%	2,594,094.00	0.00%	2,594,094.00
5. Other: Financing Sources						
a. Transfers In	8900-8929	2,665.00	-100.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	6,086,826.00	-6.24%	5,706,826.00	0.00%	5,706,826.00
6. Total (Sum lines A1 thru A5c)		12,385,269.00	-2.89%	12,027,320.00	0.26%	12,058,726.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,384,404.00		2,432,541.00
b. Step & Column Adjustment				48,137.00		54,657.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,384,404.00	2.02%	2,432,541.00	2.25%	2,487,198.00
2. Classified Salaries						
a. Base Salaries				1,989,062.00		2,028,843.00
b. Step & Column Adjustment				39,781.00		40,577.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,989,062.00	2.00%	2,028,843.00	2.00%	2,069,420.00
3. Employee Benefits	3000-3999	1,661,298.00	3.45%	1,718,673.00	3.53%	1,779,312.00
4. Books and Supplies	4000-4999	1,160,369.00	-33.51%	771,542.00	2.11%	787,791.00
5. Services and Other Operating Expenditures	5000-5999	2,596,426.00	0.15%	2,600,326.00	0.98%	2,625,867.00
6. Capital Outlay	6000-6999	70,640.00	0.00%	70,640.00	0.00%	70,640.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,023,488.00	0.00%	2,023,488.00	0.00%	2,023,488.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	204,899.00	0.00%	204,899.00	0.00%	204,899.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		12,090,586.00	-1.98%	11,850,952.00	1.67%	12,048,615.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		294,683.00		176,368.00		10,111.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,030,853.00		2,325,536.00		2,501,904.00
2. Ending Fund Balance (Sum lines C and D1)		2,325,536.00		2,501,904.00		2,512,015.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,325,536.00		2,501,904.00		2,512,015.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,325,536.00		2,501,904.00		2,512,015.00

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

F. ASSUMPTIONS

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

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	45,939,784.00	4.87%	48,178,610.00	1.31%	48,809,671.00
2. Federal Revenues	8100-8299	2,339,984.00	0.00%	2,339,984.00	0.00%	2,339,984.00
3. Other State Revenues	8300-8599	3,233,249.00	-35.21%	2,094,707.00	1.53%	2,126,666.00
4. Other Local Revenues	8600-8799	3,120,061.00	-0.77%	3,095,961.00	0.03%	3,096,919.00
5. Other Financing Sources						
a. Transfers In	8900-8929	94,090.00	-2.83%	91,425.00	0.00%	91,425.00
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)		54,727,168.00	1.96%	55,800,687.00	1.19%	56,464,665.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				22,408,661.00		22,817,089.00
b. Step & Column Adjustment				408,428.00		462,188.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,408,661.00	1.82%	22,817,089.00	2.03%	23,279,277.00
2. Classified Salaries						
a. Base Salaries				6,500,435.00		6,630,443.00
b. Step & Column Adjustment				130,008.00		132,609.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,500,435.00	2.00%	6,630,443.00	2.00%	6,763,052.00
3. Employee Benefits	3000-3999	12,486,692.00	7.29%	13,396,819.00	6.43%	14,257,708.00
4. Books and Supplies	4000-4999	3,503,962.00	-14.09%	3,010,083.00	-4.10%	2,886,773.00
5. Services and Other Operating Expenditures	5000-5999	6,196,224.00	3.11%	6,389,064.00	-7.02%	5,940,260.00
6. Capital Outlay	6000-6999	70,640.00	0.00%	70,640.00	0.00%	70,640.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,860,124.00	0.00%	2,860,124.00	-1.40%	2,820,124.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(112,000.00)	0.00%	(112,000.00)	0.00%	(112,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	511,656.00	0.67%	515,101.00	-3.15%	498,901.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		54,426,394.00	2.11%	55,577,363.00	1.49%	56,404,735.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		300,774.00		223,324.00		59,930.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,852,323.00		4,153,097.00		4,376,421.00
2. Ending Fund Balance (Sum lines C and D1)		4,153,097.00		4,376,421.00		4,436,351.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	30,000.00		30,000.00		30,000.00
b. Restricted	9740	2,325,536.00		2,501,904.00		2,512,015.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,633,242.00		1,667,550.00		1,692,371.00
2. Unassigned/Unappropriated	9790	164,319.00		176,967.00		201,965.00
f. Total Components of Ending Fund Balance		4,153,097.00		4,376,421.00		4,436,351.00
(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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,633,242.00		1,667,550.00		1,692,371.00
c. Unassigned/Unappropriated	9790	164,319.00		176,967.00		201,965.00
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)		1,797,561.00		1,844,517.00		1,894,336.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.30%		3.32%		3.36%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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)						
		4,866.38		4,910.00		4,910.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		54,426,394.00		55,577,363.00		56,404,735.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		54,426,394.00		55,577,363.00		56,404,735.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,632,791.82		1,667,320.89		1,692,142.05
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,632,791.82		1,667,320.89		1,692,142.05
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Original Budget Funded ADA (Form RL, Line 5c) (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2013-14)	4,653.00	4,657.99	N/A	Met
Second Prior Year (2014-15)				
District Regular	4,653.00	4,776.41		
Charter School				
Total ADA	4,653.00	4,776.41	N/A	Met
First Prior Year (2015-16)				
District Regular	4,780.96	4,866.38		
Charter School		0.00		
Total ADA	4,780.96	4,866.38	N/A	Met
Budget Year (2016-17)				
District Regular	4,866.38			
Charter School	0.00			
Total ADA	4,866.38			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2013-14)	4,803	4,809	N/A	Met
Second Prior Year (2014-15)				
District Regular	4,881	4,946		
Charter School				
Total Enrollment	4,881	4,946	N/A	Met
First Prior Year (2015-16)				
District Regular	5,011	5,023		
Charter School				
Total Enrollment	5,011	5,023	N/A	Met
Budget Year (2016-17)				
District Regular	5,043			
Charter School				
Total Enrollment	5,043			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	4,658	4,809	96.9%
Second Prior Year (2014-15)			
District Regular	4,776	4,946	
Charter School			
Total ADA/Enrollment	4,776	4,946	96.6%
First Prior Year (2015-16)			
District Regular	4,866	5,023	
Charter School	0		
Total ADA/Enrollment	4,866	5,023	96.9%
Historical Average Ratio:			96.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.3%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2016-17)				
District Regular	4,866	5,043		
Charter School	0			
Total ADA/Enrollment	4,866	5,043	96.5%	Met
1st Subsequent Year (2017-18)				
District Regular	4,910	5,063		
Charter School				
Total ADA/Enrollment	4,910	5,063	97.0%	Met
2nd Subsequent Year (2018-19)				
District Regular	4,910	5,083		
Charter School				
Total ADA/Enrollment	4,910	5,083	96.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ 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 COLA¹ and its economic recovery target payment, plus or minus one percent.

¹Districts 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.

LCFF Target (Reference Only)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	48,540,481.00	48,966,853.00	49,709,559.00

	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	4,910.10	4,910.10	4,910.10	4,910.10
b. Prior Year ADA (Funded)		4,910.10	4,910.10	4,910.10
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		45,939,784.00	48,178,610.00	48,809,671.00
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)		3,158,153.00	2,238,803.00	631,055.00
d. Economic Recovery Target Funding (current year increment)				
e. Total: (Lines 2b2 or 2c, as applicable, plus Line 2d)		3,158,153.00	2,238,803.00	631,055.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		6.87%	4.65%	1.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		6.87%	4.65%	1.29%
LCFF Revenue Standard (Step 3, plus/minus 1%):		5.87% to 7.87%	3.65% to 5.65%	.29% to 2.29%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	9,070,729.00	9,070,729.00	9,070,729.00	9,070,729.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	42,781,650.00	45,939,784.00	48,178,610.00	48,809,671.00
District's Projected Change in LCFF Revenue:		7.38%	4.87%	1.31%
LCFF Revenue Standard:		5.87% to 7.87%	3.65% to 5.65%	.29% to 2.29%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
 (required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2013-14)	23,991,238.42	27,482,264.57	87.3%
Second Prior Year (2014-15)	28,167,974.26	33,110,378.14	85.1%
First Prior Year (2015-16)	34,327,544.00	40,621,029.00	84.5%
	Historical Average Ratio:		85.6%

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	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 (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2016-17)	35,361,024.00	41,824,152.00	84.5%	Met
1st Subsequent Year (2017-18)	36,664,294.00	43,211,310.00	84.8%	Met
2nd Subsequent Year (2018-19)	37,964,107.00	43,857,219.00	86.6%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	6.87%	4.65%	1.29%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-3.13% to 16.87%	-5.35% to 14.65%	-8.71% to 11.29%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.87% to 11.87%	-3.5% to 9.65%	-3.71% to 6.29%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8289) (Form MYP, Line A2)			
First Prior Year (2015-16)	2,332,473.00		
Budget Year (2016-17)	2,339,984.00	0.32%	Yes
1st Subsequent Year (2017-18)	2,339,984.00	0.00%	No
2nd Subsequent Year (2018-19)	2,339,984.00	0.00%	No

Explanation:
(required if Yes)

Change not outside the range.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2015-16)	5,091,196.00		
Budget Year (2016-17)	3,233,249.00	-36.49%	Yes
1st Subsequent Year (2017-18)	2,094,707.00	-35.21%	Yes
2nd Subsequent Year (2018-19)	2,126,686.00	1.53%	No

Explanation:
(required if Yes)

Other state revenue is projected to decrease due to the loss of one-time funding.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2015-16)	3,351,260.00		
Budget Year (2016-17)	3,120,081.00	-6.90%	Yes
1st Subsequent Year (2017-18)	3,095,961.00	-0.77%	Yes
2nd Subsequent Year (2018-19)	3,096,919.00	0.03%	No

Explanation:
(required if Yes)

Other local revenue is projected to decrease due to the loss of one time funding.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2015-16)	2,615,505.00		
Budget Year (2016-17)	3,503,962.00	33.97%	Yes
1st Subsequent Year (2017-18)	3,010,083.00	-14.09%	Yes
2nd Subsequent Year (2018-19)	2,886,773.00	-4.10%	Yes

Explanation:
(required if Yes)

Expenditures for books and supplies are projected to decrease due to the loss of one time funding noted above.

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

First Prior Year (2015-16)	7,448,060.00		
Budget Year (2016-17)	6,198,224.00	-18.81%	Yes
1st Subsequent Year (2017-18)	6,389,064.00	3.11%	No
2nd Subsequent Year (2018-19)	5,940,260.00	-7.02%	Yes

Explanation:
(required if Yes)

Expenditures for services and other are projected to decrease due to a projected reduction in one-time revenue.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2015-16)	10,774,929.00		
Budget Year (2016-17)	8,693,294.00	-19.32%	Not Met
1st Subsequent Year (2017-18)	7,530,652.00	-13.37%	Not Met
2nd Subsequent Year (2018-19)	7,563,569.00	0.44%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2015-16)	10,063,565.00		
Budget Year (2016-17)	9,700,186.00	-3.61%	Not Met
1st Subsequent Year (2017-18)	9,399,147.00	-3.10%	Met
2nd Subsequent Year (2018-19)	8,827,033.00	-6.09%	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)

Change not outside the range.

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

Other state revenue is projected to decrease due to the loss of one-time funding.

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

Other local revenue is projected to decrease due to the loss of one time funding.

- 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)

Expenditures for books and supplies are projected to decrease due to the loss of one time funding noted above.

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

Expenditures for services and other are projected to decrease due to a projected reduction in one-time revenue.

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

		3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Required Minimum Contribution/ Lesser of Current Year or 2014-15 Fiscal Year
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	54,426,394.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00			
c. Net Budgeted Expenditures and Other Financing Uses	54,426,394.00	1,632,791.82	1,666,405.15	1,632,791.82

Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
1,632,792.00	Met

d. OMMA/RMA Contribution

¹ 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 reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2013-14)	Second Prior Year (2014-15)	First Prior Year (2015-16)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,207,280.00	1,326,654.00	1,601,580.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	576,589.09	676,472.87	189,890.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.37)	(0.41)	0.00
d. Available Reserves (Lines 1a through 1c)	1,783,868.72	2,003,126.46	1,791,470.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	40,311,441.29	44,226,326.06	53,385,985.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	40,311,441.29	44,226,326.06	53,385,985.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	4.4%	4.5%	3.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.5%	1.5%	1.1%

¹Available 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.

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2013-14)	(1,383,905.20)	28,071,622.08	4.9%	Not Met
Second Prior Year (2014-15)	205,078.61	33,705,790.53	N/A	Met
First Prior Year (2015-16)	(226,252.00)	41,210,762.00	0.5%	Met
Budget Year (2016-17) (Information only)	6,091.00	42,335,808.00		

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)

Rio School District planned to deficit spend in 2013-14 in order to provide additional services to students. The District had adequate reserves to absorb the one year deficit.

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 ¹		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

¹ 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 [*] (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2013-14)	1,793,552.00	3,226,551.07	N/A	Met
Second Prior Year (2014-15)	1,609,358.00	1,842,645.87	N/A	Met
First Prior Year (2015-16)	2,012,593.00	2,047,722.00	N/A	Met
Budget Year (2016-17) (Information only)	1,821,470.00			

^{*} 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 reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

¹ 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.

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form A, Line A4):	4,866	4,910	4,910
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	54,426,394.00	55,577,363.00	56,404,735.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	54,426,394.00	55,577,363.00	56,404,735.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,632,791.82	1,667,320.89	1,692,142.05
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,632,791.82	1,667,320.89	1,692,142.05

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,633,242.00	1,667,550.00	1,692,371.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	164,319.00	176,967.00	201,965.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,797,561.00	1,844,517.00	1,894,338.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.30%	3.32%	3.36%
District's Reserve Standard (Section 10B, Line 7):	1,632,791.82	1,667,320.89	1,692,142.05
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)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2015-16)	(5,479,035.00)			
Budget Year (2016-17)	(5,506,826.00)	27,791.00	0.5%	Met
1st Subsequent Year (2017-18)	(5,708,826.00)	200,000.00	3.6%	Met
2nd Subsequent Year (2018-19)	(5,706,826.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2015-16)	89,632.00			
Budget Year (2016-17)	94,090.00	4,458.00	5.0%	Met
1st Subsequent Year (2017-18)	91,425.00	(2,665.00)	-2.8%	Met
2nd Subsequent Year (2018-19)	91,425.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2015-16)	589,733.00			
Budget Year (2016-17)	511,856.00	(78,077.00)	-13.2%	Not Met
1st Subsequent Year (2017-18)	515,101.00	3,445.00	0.7%	Met
2nd Subsequent Year (2018-19)	498,901.00	(16,200.00)	-3.1%	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)

The transfers out reflect refinancing a COP to the District's advantage, saving \$78,077 in 2016-17.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ 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.

¹ 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? Yes

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	29	01/80XX,86XX, 21/80	25/74XX, 01/74XX	15,363,006
General Obligation Bonds	29	51/80XX,52/80XX	51/74XX,52/74XX	38,500,000
Supp Early Retirement Program	5	01/80XX	01/39XX	927,730
State School Building Loans				
Compensated Absences				

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

Building Purchase	5	01/80XX, 49/86XX	01/74XX, 14/74XX	2,215,093
TOTAL:				57,005,829

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	268,604	871,987	876,381	862,381
General Obligation Bonds	547,799	1,523,490	2,532,385	1,919,475
Supp Early Retirement Program	0	185,546	185,546	185,546
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Building Purchase	504,263	504,320	503,278	501,194
Total Annual Payments:	1,320,666	3,085,343	4,097,590	3,468,596
Has total annual payment increased over prior year (2015-16)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

The District offered an early Retirement plan funded by the salary savings. Additionally, the District generated Bond dollars to continue the improvements to existing schools and to build one new school as per Measure G, passed by the voters in 2014. The District also refinanced the Bond dollars and the COP dollars at interest rates that will generate savings for the District and the taxpayers.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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:

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

Pay-as-you-go	
Self-Insurance Fund	Governmental Fund
	3,400,545

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

b. OPEB unfunded actuarial accrued liability (UAAL)

c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

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

25,666,725.00
25,666,725.00
Actuarial
Jul 01, 2015

Data must be entered.

5. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

d. Number of retirees receiving OPEB benefits

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
2,048,812.00	2,048,812.00	2,048,812.00
1,149,045.00	1,206,497.00	1,268,822.00
1,028,587.00	1,092,821.00	1,120,228.00
69	72	75

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

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

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

No

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:

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	210.1	228.8	228.8	228.8

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 were settled for 2015-16 consisting of a 10.08% on going raise and a 1% off salary schedule bonus. Negotiations for 2016-17 will begin in the new budget year.

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

214,082

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

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
4,580,245	4,809,256	5,049,720
92.0%	92.0%	92.0%
3.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
402,392	408,428	462,188
1.5%	1.8%	2.3%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	124.0	133.5	133.5	133.5

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 were settled for 2015-16 consisting of a 10.08% on going raise and a 1% off salary schedule bonus. Negotiations for 2016-17 will begin in the new budget year.

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

58,219

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
1,279,624	1,343,605	1,410,785
92.0%	92.0%	92.0%
3.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
123,817	130,008	132,609
1.5%	2.0%	2.0%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	33.0	33.0	33.0	33.0

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.

Negotiations for Management are "Me Too". 2015-16 settled with a 10.08% ongoing raise and a 1% off salary schedule bonus payment. Negotiations for 2016-17 will begin in the new budget year.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
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

50,016

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	687,886	722,280	758,394
Percent of H&W cost paid by employer	92.0%	92.0%	92.0%
Percent projected change in H&W cost over prior year	3.0%	5.0%	5.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	101,530	51,094	51,860
Percent change in step & column over prior year	3.0%	1.5%	1.5%

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	12,000	12,000	12,000
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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)

End of School District Budget Criteria and Standards Review

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July 1 Budget
2016-17 Budget
Technical Review Checks

Rio Elementary

Ventura County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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July 1 Budget
2015-16 Estimated Actuals
Technical Review Checks

Rio Elementary

Ventura County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.