

General Fund Budget Draft

**Supporting Documentation for the
Local Control Accountability Plan of
Schools Operated by the
Lake County Office of Education**

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	3,303,941.00	274,596.00	3,578,537.00	3,324,763.00	289,543.00	3,614,306.00	1.0%
2) Federal Revenue		8100-8299	126,088.00	2,150,799.00	2,276,887.00	92,000.00	2,174,363.00	2,266,363.00	-0.5%
3) Other State Revenue		8300-8599	232,248.00	2,872,131.00	3,104,379.00	10,857.00	2,189,463.00	2,200,320.00	-29.1%
4) Other Local Revenue		8600-8799	845,803.00	2,070,326.00	2,916,129.00	968,290.00	2,123,386.00	3,091,676.00	6.0%
5) TOTAL, REVENUES			4,508,080.00	7,367,852.00	11,875,932.00	4,395,910.00	6,776,755.00	11,172,665.00	-5.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	511,400.00	856,140.00	1,367,540.00	784,608.00	786,608.00	1,571,216.00	14.9%
2) Classified Salaries		2000-2999	1,266,270.00	2,231,144.00	3,497,414.00	1,304,768.00	2,633,464.00	3,938,232.00	12.6%
3) Employee Benefits		3000-3999	674,797.00	1,048,150.00	1,722,947.00	765,666.00	1,104,158.00	1,869,824.00	8.5%
4) Books and Supplies		4000-4999	149,086.00	275,337.00	424,423.00	351,590.00	305,120.00	656,710.00	54.7%
5) Services and Other Operating Expenditures		5000-5999	914,387.00	1,587,074.00	2,501,461.00	1,065,028.00	1,905,010.00	2,970,038.00	18.7%
6) Capital Outlay		6000-6999	252,439.00	0.00	252,439.00	121,400.00	0.00	121,400.00	-51.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	334,496.00	692,742.00	1,027,238.00	280,666.00	358,351.00	639,017.00	-37.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(528,556.00)	385,946.00	(142,610.00)	(547,655.00)	405,773.00	(141,882.00)	-0.5%
9) TOTAL, EXPENDITURES			3,574,319.00	7,076,533.00	10,650,852.00	4,126,071.00	7,498,484.00	11,624,555.00	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			933,761.00	291,319.00	1,225,080.00	269,839.00	(721,729.00)	(451,890.00)	-136.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	64,862.00	0.00	64,862.00	47,561.00	0.00	47,561.00	-26.7%
b) Transfers Out		7600-7629	7,703.00	0.00	7,703.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	221,129.00	0.00	221,129.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(842,138.00)	842,138.00	0.00	(131,556.00)	131,556.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(563,850.00)	842,138.00	278,288.00	(83,995.00)	131,556.00	47,561.00	-82.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			369,911.00	1,133,457.00	1,503,368.00	185,844.00	(590,173.00)	(404,329.00)	-126.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,288,367.00	2,743,695.00	6,032,062.00	3,658,278.00	3,877,152.00	7,535,430.00	24.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,288,367.00	2,743,695.00	6,032,062.00	3,658,278.00	3,877,152.00	7,535,430.00	24.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,288,367.00	2,743,695.00	6,032,062.00	3,658,278.00	3,877,152.00	7,535,430.00	24.9%
2) Ending Balance, June 30 (E + F1e)			3,658,278.00	3,877,152.00	7,535,430.00	3,844,122.00	3,286,979.00	7,131,101.00	-5.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	100.00	0.00	100.00	100.00	0.00	100.00	0.0%
b) Restricted			0.00	3,877,152.00	3,877,152.00	0.00	3,481,624.00	3,481,624.00	-10.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,224,865.00	0.00	1,224,865.00	736,128.00	0.00	736,128.00	-39.9%
Adult/Career Education RS 0006	0000	9780				126,513.00		126,513.00	
Mandated Costs RS 0050	0000	9780				248,957.00		248,957.00	
Local Spec Ed Transportation RS 0065	0000	9780				269,517.00		269,517.00	
Medi-Cal Admin Activities Healthy Start	0000	9780				43,462.00		43,462.00	
Retiree Benefits RS 0265	0000	9780				47,679.00		47,679.00	
Co-curricular Activities RS 0005	0000	9780	12,483.00		12,483.00				
Adult/Career Education RS 0006	0000	9780	250,831.00		250,831.00				
Leibowitz Donation RS 0009	0000	9780	25,000.00		25,000.00				
Taylor Observatory Donation RS 0013	0000	9780	7,793.00		7,793.00				
Communications RS 0019	0000	9780	11,221.00		11,221.00				
Mandated Costs RS 0050	0000	9780	264,957.00		264,957.00				
Taylor Observatory RS 0059	0000	9780	13,326.00		13,326.00				
Local Spec Ed Transportation RS 0065	0000	9780	146,184.00		146,184.00				
Medi-Cal Admin Activities Healthy Start	0000	9780	105,312.00		105,312.00				

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Medi-Cal Admin Activities Sae Schools	0000	9780	21,103.00		21,103.00				
Retiree Benefits RS 0265	0000	9780	119,440.00		119,440.00				
Lottery RS 1100	1100	9780	247,215.00		247,215.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	424,592.00	0.00	424,592.00	449,910.00	0.00	449,910.00	6.0%
Unassigned/Unappropriated Amount		9790	2,006,721.00	0.00	2,006,721.00	2,655,984.00	(194,645.00)	2,461,339.00	22.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,569,680.21	2,718,454.13	6,288,134.34				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	100.00	0.00	100.00				
c) in Revolving Fund		9130	2,000.00	0.00	2,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	(210.69)	0.00	(210.69)				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,265.00	4,091.10	5,356.10				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			3,572,834.52	2,722,545.23	6,295,379.75				
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	11,305.70	48,086.74	59,392.44				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	399.98	0.00	399.98				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	(0.34)	(0.34)				
6) TOTAL, LIABILITIES			11,705.68	48,086.40	59,792.08				
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									

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)	
(G9 + H2) - (I6 + J2)			3,561,128.84	2,674,458.83	6,235,587.67				

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 SOURCES									
Principal Apportionment State Aid - Current Year		8011	1,856,141.00	0.00	1,856,141.00	1,822,159.00	0.00	1,822,159.00	-1.8%
Education Protection Account State Aid - Current Year		8012	69,865.00	0.00	69,865.00	1,400.00	0.00	1,400.00	-98.0%
State Aid - Prior Years		8019	(43,348.00)	0.00	(43,348.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	24,835.00	0.00	24,835.00	24,835.00	0.00	24,835.00	0.0%
Timber Yield Tax		8022	151.00	0.00	151.00	151.00	0.00	151.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	1,771,766.00	0.00	1,771,766.00	1,771,766.00	0.00	1,771,766.00	0.0%
Unsecured Roll Taxes		8042	43,004.00	0.00	43,004.00	43,004.00	0.00	43,004.00	0.0%
Prior Years' Taxes		8043	1,329.00	0.00	1,329.00	1,329.00	0.00	1,329.00	0.0%
Supplemental Taxes		8044	2,933.00	0.00	2,933.00	2,933.00	0.00	2,933.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(18,730.00)	0.00	(18,730.00)	85,781.00	0.00	85,781.00	-558.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	52,875.00	0.00	52,875.00	53,976.00	0.00	53,976.00	2.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			3,760,821.00	0.00	3,760,821.00	3,807,334.00	0.00	3,807,334.00	1.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(456,880.00)	274,596.00	(182,284.00)	(482,571.00)	289,543.00	(193,028.00)	5.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,303,941.00	274,596.00	3,578,537.00	3,324,763.00	289,543.00	3,614,306.00	1.0%
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	4,219.00	4,219.00	0.00	0.00	0.00	-100.0%
Special Education Discretionary Grants		8182	0.00	276,239.00	276,239.00	0.00	240,679.00	240,679.00	-12.9%
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%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	213,134.00	213,134.00	0.00	212,698.00	212,698.00	-0.2%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		48,040.00	48,040.00		63,141.00	63,141.00	31.4%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		35,951.00	35,951.00		0.00	0.00	-100.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		1,321.00	1,321.00		582.00	582.00	-55.9%
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		0.00	0.00		0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290		498,077.00	498,077.00		457,466.00	457,466.00	-8.2%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	126,088.00	1,073,818.00	1,199,906.00	92,000.00	1,199,797.00	1,291,797.00	7.7%
TOTAL, FEDERAL REVENUE			126,088.00	2,150,799.00	2,276,887.00	92,000.00	2,174,363.00	2,266,363.00	-0.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		787,191.00	787,191.00		369,621.00	369,621.00	-53.0%
Prior Years	6500	8319		163,158.00	163,158.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	(3,051.00)	(3,051.00)	0.00	0.00	0.00	-100.0%
All Other State Apportionments - Prior Years	All Other	8319	(25,941.00)	0.00	(25,941.00)	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	244,950.00	0.00	244,950.00	5,000.00	0.00	5,000.00	-98.0%
Lottery - Unrestricted and Instructional Materials		8560	4,802.00	954.00	5,756.00	3,857.00	1,130.00	4,987.00	-13.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		960,345.00	960,345.00		868,545.00	868,545.00	-9.6%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590		66,734.00	66,734.00		48,000.00	48,000.00	-28.1%

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)	
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		30,000.00	30,000.00	New
American Indian Early Childhood Educator	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	8,437.00	896,800.00	905,237.00	2,000.00	872,167.00	874,167.00	-3.4%
TOTAL, OTHER STATE REVENUE			232,248.00	2,872,131.00	3,104,379.00	10,857.00	2,189,463.00	2,200,320.00	-29.1%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	49,664.00	49,664.00	0.00	35,324.00	35,324.00	-28.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	573,471.00	1,609,409.00	2,182,880.00	827,126.00	1,567,754.00	2,394,880.00	9.7%
Other Local Revenue Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	167,955.00	71,138.00	239,093.00	7,631.00	157,874.00	165,505.00	-30.8%
Tuition		8710	54,377.00	340,115.00	394,492.00	83,533.00	362,434.00	445,967.00	13.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			845,803.00	2,070,326.00	2,916,129.00	968,290.00	2,123,386.00	3,091,676.00	6.0%
TOTAL, REVENUES			4,508,080.00	7,367,852.00	11,875,932.00	4,395,910.00	6,776,755.00	11,172,665.00	-5.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	89,449.00	231,177.00	320,626.00	65,911.00	234,488.00	300,399.00	-6.3%
Certificated Pupil Support Salaries		1200	0.00	151,862.00	151,862.00	0.00	155,690.00	155,690.00	2.5%
Certificated Supervisors' and Administrators' Salaries		1300	245,396.00	307,995.00	553,391.00	329,448.00	288,848.00	618,296.00	11.7%
Other Certificated Salaries		1900	176,555.00	165,106.00	341,661.00	389,249.00	107,582.00	496,831.00	45.4%
TOTAL, CERTIFICATED SALARIES			511,400.00	856,140.00	1,367,540.00	784,608.00	786,608.00	1,571,216.00	14.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	302.00	110,164.00	110,466.00	7,957.00	116,805.00	124,762.00	12.9%
Classified Support Salaries		2200	20,796.00	92,282.00	113,078.00	19,874.00	98,055.00	117,929.00	4.3%
Classified Supervisors' and Administrators' Salaries		2300	466,344.00	281,604.00	747,948.00	550,030.00	392,006.00	942,036.00	25.9%
Clerical, Technical and Office Salaries		2400	716,361.00	245,733.00	962,094.00	710,737.00	270,456.00	981,193.00	2.0%
Other Classified Salaries		2900	62,467.00	1,501,361.00	1,563,828.00	16,170.00	1,756,142.00	1,772,312.00	13.3%
TOTAL, CLASSIFIED SALARIES			1,266,270.00	2,231,144.00	3,497,414.00	1,304,768.00	2,633,464.00	3,938,232.00	12.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	45,147.00	174,055.00	219,202.00	73,137.00	189,967.00	263,104.00	20.0%
PERS		3201-3202	137,543.00	223,178.00	360,721.00	188,556.00	280,337.00	468,893.00	30.0%
OASDI/Medicare/Alternative		3301-3302	25,844.00	59,692.00	85,536.00	29,426.00	55,439.00	84,865.00	-0.8%
Health and Welfare Benefits		3401-3402	303,828.00	481,062.00	784,890.00	343,047.00	458,400.00	801,447.00	2.1%
Unemployment Insurance		3501-3502	6,386.00	1,538.00	7,924.00	5,473.00	1,556.00	7,029.00	-11.3%
Workers' Compensation		3601-3602	60,272.00	108,488.00	168,760.00	71,210.00	118,220.00	189,430.00	12.2%
OPEB, Allocated		3701-3702	72,875.00	0.00	72,875.00	31,712.00	0.00	31,712.00	-56.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	22,902.00	137.00	23,039.00	23,105.00	239.00	23,344.00	1.3%
TOTAL, EMPLOYEE BENEFITS			674,797.00	1,048,150.00	1,722,947.00	765,666.00	1,104,158.00	1,869,824.00	8.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,993.00	13,197.00	17,190.00	3,370.00	5,981.00	9,351.00	-45.6%
Materials and Supplies		4300	121,588.00	217,895.00	339,483.00	173,943.00	210,239.00	384,182.00	13.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	23,505.00	36,845.00	60,350.00	174,277.00	84,400.00	258,677.00	328.6%
Food		4700	0.00	7,400.00	7,400.00	0.00	4,500.00	4,500.00	-39.2%
TOTAL, BOOKS AND SUPPLIES			149,086.00	275,337.00	424,423.00	351,590.00	305,120.00	656,710.00	54.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	763,843.00	763,843.00	0.00	729,074.00	729,074.00	-4.6%
Travel and Conferences		5200	78,967.00	159,537.00	238,504.00	212,705.00	125,741.00	338,446.00	41.9%
Dues and Memberships		5300	12,460.00	1,100.00	13,560.00	12,295.00	2,700.00	14,995.00	10.6%
Insurance		5400 - 5450	41,384.00	0.00	41,384.00	45,726.00	0.00	45,726.00	10.5%
Operations and Housekeeping Services		5500	78,578.00	44,261.00	122,839.00	75,578.00	42,417.00	117,995.00	-3.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	56,510.00	29,654.00	86,164.00	46,173.00	27,771.00	73,944.00	-14.2%
Transfers of Direct Costs		5710	(45,740.00)	45,740.00	0.00	(40,751.00)	40,751.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,693.00)	(149.00)	(8,842.00)	(6,798.00)	50.00	(6,748.00)	-23.7%
Professional/Consulting Services and Operating Expenditures		5800	659,307.00	536,971.00	1,196,278.00	508,043.00	918,381.00	1,426,424.00	19.2%
Communications		5900	41,614.00	6,117.00	47,731.00	212,057.00	18,125.00	230,182.00	382.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			914,387.00	1,587,074.00	2,501,461.00	1,065,028.00	1,905,010.00	2,970,038.00	18.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,750.00	0.00	3,750.00	21,400.00	0.00	21,400.00	470.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	241,129.00	0.00	241,129.00	100,000.00	0.00	100,000.00	-58.5%
Equipment Replacement		6500	7,560.00	0.00	7,560.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			252,439.00	0.00	252,439.00	121,400.00	0.00	121,400.00	-51.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	82,436.00	82,436.00	0.00	82,000.00	82,000.00	-0.5%
To County Offices		7212	0.00	130,698.00	130,698.00	0.00	0.00	0.00	-100.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	205,253.00	376,844.00	582,097.00	179,702.00	276,351.00	456,053.00	-21.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	102,764.00	102,764.00	0.00	0.00	0.00	-100.0%
Debt Service									
Debt Service - Interest		7438	1,588.00	0.00	1,588.00	6,003.00	0.00	6,003.00	278.0%
Other Debt Service - Principal		7439	127,655.00	0.00	127,655.00	94,961.00	0.00	94,961.00	-25.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			334,496.00	692,742.00	1,027,238.00	280,666.00	358,351.00	639,017.00	-37.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(385,946.00)	385,946.00	0.00	(405,773.00)	405,773.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(142,610.00)	0.00	(142,610.00)	(141,882.00)	0.00	(141,882.00)	-0.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(528,556.00)	385,946.00	(142,610.00)	(547,655.00)	405,773.00	(141,882.00)	-0.5%
TOTAL, EXPENDITURES			3,574,319.00	7,076,533.00	10,650,852.00	4,126,071.00	7,498,484.00	11,624,555.00	9.1%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	45,057.00	0.00	45,057.00	31,712.00	0.00	31,712.00	-29.6%
Other Authorized Interfund Transfers In		8919	19,805.00	0.00	19,805.00	15,849.00	0.00	15,849.00	-20.0%
(a) TOTAL, INTERFUND TRANSFERS IN			64,862.00	0.00	64,862.00	47,561.00	0.00	47,561.00	-26.7%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	7,703.00	0.00	7,703.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,703.00	0.00	7,703.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	221,129.00	0.00	221,129.00	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			221,129.00	0.00	221,129.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,014,058.00)	1,014,058.00	0.00	(211,556.00)	211,556.00	0.00	0.0%
Contributions from Restricted Revenues		8990	171,920.00	(171,920.00)	0.00	80,000.00	(80,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(842,138.00)	842,138.00	0.00	(131,556.00)	131,556.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(563,850.00)	842,138.00	278,288.00	(83,995.00)	131,556.00	47,561.00	-82.9%