	NUAL BUDGET RE ly 1, 2016 Budget Ac		
	Insert "X" in applic	cable boxes:	
X	necessary to imple will be effective fo	ement the Local Control and Accountal or the budget year. The budget was filed	teria and Standards. It includes the expenditures ability Plan (LCAP) or annual update to the LCAP that and adopted subsequent to a public hearing by the ation Code sections 33129, 42127, 52060, 52061, and
X	recommended res	serve for economic uncertainties, at its	gned ending fund balance above the minimum public hearing, the school district complied with graph (2) of subdivision (a) of Education Code
	Budget available f	for inspection at:	Public Hearing:
	_	426 N Blackstone, Tulare CA 93274 June 01, 2016 June 23, 2016	Place: 426 N Blackstone, Tulare  Date: June 09, 2016  Time: 07:30 PM
	Signed:	Clerk/Secretary of the Governing Board (Original signature required)	
	Contact person for	r additional information on the budget r	reports:
	Name: <u>\</u>	/ivian Hamilton	Telephone: (559) 688-2021
	Title: <u>E</u>	Business Manager	E-mail: vivian.hamilton@tulare.k12.ca.us

# Criteria and Standards Review Summary

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

CRITER	IA 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.	х	

RITER	RIA AND STANDARDS (conti	nued)	Met	Not Met
2	Enroilment	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.	х	
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.	Х	
4	Local Control Funding Formula (LCFF)	Projected change in LCFF is within the standard for the budget and two subsequent fiscal years.		х
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.		х
6а	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.		х
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.		х
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.	х	
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.	х	
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.	х	

IPPLI	EMENTAL 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?	х	
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?		х
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?	х	
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)?	х	
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?		х

UPPLE	EMENTAL INFORMATION (con		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		<ul> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment?</li> </ul>		х
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		If yes, are they lifetime benefits?	X	
		<ul> <li>If yes, do benefits continue beyond age 65?</li> </ul>		Х
		<ul><li>If yes, are benefits funded by pay-as-you-go?</li></ul>		Х
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	х	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)	х	
	_	<ul> <li>Classified? (Section S8B, Line 1)</li> </ul>		Х
		<ul> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul> <li>Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li> </ul>		х
		<ul> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>	Jun 23	, 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

DITIC	ONAL FISCAL INDICATORS		No	Ye
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?		х
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	х	
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?		х
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?		х

	ONAL FISCAL INDICATORS (c		No_	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
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).	х	
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?	х	

Tulare Joint Union High Tulare County

# July 1 Budget 2016-17 Budget Workers' Compensation Certification

ANN	NUAL CERTIFICATION REGARDING	SELF-INSURED WORKERS' COMPENSA	TION CLAIMS	
insu to th gove deci	red for workers' compensation claims ne governing board of the school distri		nnually shall provide information unded cost of those claims. The	
()	Our district is self-insured for workers Section 42141(a):	s' compensation claims as defined in Educa	ition Code	
	Total liabilities actuarially determined Less: Amount of total liabilities reserved		\$ \$	
	Estimated accrued but unfunded liab		\$ 0.00	
( <u>X</u> )	This school district is self-insured for through a JPA, and offers the followin Tulare County Schools Insurance Grecompensation insurance.  This school district is not self-insured.	ng information: roup is an insurance purchasing pool for wor	rkers'	
Signed		Date of Meetir	ng:	
	Clerk/Secretary of the Governing Board (Original signature required)	-	<u> </u>	
	For additional information on this cert	tification, please contact:		
Name:	Vivian Hamilton	<del>-</del>		
Title:	Business Manager	-		
Telephone:	(559) 688-2021	-		
E-mail:	vivian.hamilton@tulare.k12.ca.us			

<u></u>	G = General Ledger Data; S = Supplemental Data	Data Supp	lied For
Form	Description	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	G	G
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
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		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
<b>4</b> 0	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund	G	G
66	Warehouse Revolving Fund	G	G <sup>.</sup>
67	Self-Insurance Fund	G	G
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		
СВ	Budget Certification		S
CC	Workers' Compensation Certification		Ş
CEA	Current Expense Formula/Minimum Classroom Comp Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ICD.	Indinated and Date Mississipped	0.00	

Lottery Report

Indirect Cost Rate Worksheet

Multiyear Projections - General Fund

ICR

MYP

GS

GS

GS

G =	General Ledger	Data; S = Supplemental Da	ata

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

						8		
	ļ	2015	-16 Estimated Actua	s		2016-17 Budget		
Description Resource	Object Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund cof. D + E (F)	% Diff Column C& F
A. REVENUES						ļ		
1) LCFF Sources	8010-8099	50,519,631.00	0.00 ;	50.519,631.00	54,497,544.00	0.00	54,497,544.00	7.99
2) Federal Revenue	8100-8299	0,00	3,506,621.00	3,506,621.00	0.00	3,323,662 00	3,323,662.00	-5.29
3) Other State Revenue	8300-8599	3,524,668.00	2,429,027.00	5,953,695.00	683,620.00	2,451,632.00	3,135,252.00	-47,39
4) Other Local Revenue	8600-8799	785,046.00	1,948,872.00	2,733,918.00	360,000.00	1,860,739.00	2,220,739.00	-18.89
5) TOTAL, REVENUES	<del></del>	54,829,345.00	7,884,520.00	62,713,865,00	55,541,164.00	7,636,033.00	63,177,197.00	0.7%
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	22,138,580.00	3.008,362.00	25.146,942.00	25,186,470.00	2,836,683.00	28,023,153.00	11.49
2) Classified Salaries	2000-2999	6,077,420.00	1,587,760,00	7,665,180.00	6,363,420.00	1,698,520.00	8,081,940.00	5.29
3) Employee Benefits	3000-3999	11,621,693.00	2,932,129.00	14,553,822.00	12,956,490.00	2,892,365.00	15,848,855.00	8.99
4) Books and Supplies	4000-4999	2,207,328.00	1,098,374.00	3,305,702.00	2,447.493.00	1,574,647.00	4,022,140.00	21.79
5) Services and Other Operating Expenditures	5000-5999	3,552,150.00	1,339,589.00	4,891,739.00	4,250.136.00	1,189,777.00	5,439,913.00	11.29
6) Capital Outlay	6000-6999	992,333.00	50,000.00	1,042,333.00	830,000.00	100,000.00	930,000.00	-10.69
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	869,085.00	0.00	869,085.00	911.570.00	0.00	911,570.00	4.99
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(138,309.00)	1,609.00	(136,700.00)	(141,621.00)	39,621.00	(102,000.00)	-25.49
9) TOTAL, EXPENDITURES		47,320,280.00	10,017,823.00	57,338,103.00	52,803,958.00	10,331,613.00	63,135,571.00	10.19
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		7,509,065.00	(2,133,303.00)	5,375,762.00	2,737,206.00	(2,695.580.00)	41,626.00	-99 29
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers in	8900-8929	5.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	4,934,000.00	0.00	4,934,000.00	934,000,00	0.00	934,000.00	-81.19
2) Other Sources/Uses	.555 1525	-,00-1,000.00 :	v.uv ,	7,507,500.00	33-1,000,000	0.00	004,000.00	<u></u>
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions	8980-8999	(2,297,700.00)	2,297,700.00	0.00	(1,930,922.00)	1,930,922.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		(7,231,700,00)	2,297,700.00	(4,934,000.00)	(2.684,922.00)	1,930,922.00	(934,000.00)	-81.13

							9		
			2015	-16 Estimated Actua	als	2016-17 Budget			
<u>Description</u>	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col, D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			277,365.00	164,397.00	441,762.60	(127,716.00)	(764,658.00)	(892,374.00)	302.0%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance     As of July 1 - Unaudited		9791	7,448,374.77	2,533,707.67	9,982,082.44	8,672,909.32	2,698,104.67	11,371,013.99	13.9%
b) Audit Adjustments		9793	948,211.71	0.00	948,211.71	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,396,586.48	2,533,707.67	10,930,294.15	8,672,909,32	2,698,104.67	11,371,013.99	4.0%
d) Other Restatements		9795	(1,042.16)	0.00	(1,042.16)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Salance (F1c + F1d)			8,395,544.32	2,533,707.67	10,929,251.99	8,672,909.32	2,698,104.67	11,371,013.99	4.0%
2) Ending Balance, June 30 (E + F1e)			8,672,909.32	2,698,104.67	11,371,013.99	8,545,193.32	1,933,446.67	10,478,639.99	-7.8%
Components of Ending Fund Balance a) Nonspendable									
Revolving Cash		9711	0.00	6.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0,0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,698,104.67	2,698,104.67	0.00	1,933,446.67	1,933,446.67	-28.3%
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				-			1		
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated			İ	1	1		-		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	8,672,909.32	0.00	8,672,909.32	8,545.193.32	0.00	8,545,193.32	-1.5%

						10				
-			2015-16 Estimated Actuals			2016-17 Budget				
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F	
G. ASSETS				i						
Cash     a) in County Treasury		9110	D.OD	0.00	0.00					
1) Fair Value Adjustment to Cash in County T	reasury	9111	0.00	0.00	0.00					
b) in Banks		9120	0.00	0.00	0.00					
c) in Revolving Fund		9130	0.00	0.00	0.00					
d) with Fiscal Agent		9135	0.00	0.00	0.00					
e) collections awaiting deposit		9140	0.00	0.00	0.00					
2) Investments		9150	0.00	0.00	0.00					
3) Accounts Receivable		9200	0.00	0.00	0.00					
4) Due from Grantor Government		9290	0.00	0.00	0.00					
5) Due from Other Funds		9310	0.00	0.00	0.00					
6) Stores		9320	0.00	0.00	0.00					
7) Prepaid Expenditures		9330	0.00	D.00	0.00					
8) Other Current Assets		9340	0.00	0.00	0.00					
9) TOTAL, ASSETS			0.00	0.00	0.00					
I. 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					
LIABILITIES										
1) Accounts Payable		9500	0.00	0.00	0.00					
2) Due to Grantor Governments		9590	0.00	0.00	0.00					
3) Due to Other Funds		9610	0.00	0.00	0.00					
4) Current Loans		9640	0.00	0.00	0.00					
5) Unearned Revenue		9650	0.00	0.00	0.00					
6) TOTAL, <u>LIABILITIES</u>	****		0.00	0.00	0.00					
DEFERRED INFLOWS OF RESOURCES		:								
1) Deferred inflows of Resources		9690	0.00	0.00	00,0					
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00					
C FUND EQUITY				İ						
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00					

<u></u>			11						
			2018	5-16 Estimated Actu	als		2016-17 Budget		
Description	Resource Codes	Object Codes	: Unrestricted (A)	Restricted (B)	Total Fund col, A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
LOFF SOURCES	Resource Codes	Coules	<u> </u>	(8).	(5)	(0)	,E)	<u> </u>	Cur
Principal Apportionment State Aid - Current Year		8011	33,952,181.00	00.0	33,952,181,00	38,174,280.00	0.00	38,174,280.00	12.49
Education Protection Account State Aid - Cu	ment Year	8012	8,147,191.00	0.00	8,147,191.00	7,805,645.00	0.00	7,805,645.00	-4.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Tax Relief Subventions				in the same of the					
Homeowners' Exemptions		8021	. 0.00	0.00	0.00	0.00	0.00	0.00_	1
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	6.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.09
County & District Taxes Secured Roll Taxes		8041	8,517,619.00	0,00	8,517,619.00	8,517,619.00	0.00	8,517,619.00	0.09
Unsecured Roll Taxes		8042	D.00	0,00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0,00	0.00	0.00	0.00	0.00	0.09
Supplemental Taxes		8044	0.00	0,00	0.00	0.00	0.00	0.00	0.09
Education Revenue Augmentation									
Fund (ERAF)		8045	D.00	0.00	0.00	0.00	0.00	0.00	0.0%
<ul> <li>Community Redevelopment Funds (SB 617/699/1992)</li> </ul>		8047	0.00	0.00	0.00	0.00	Ó.DG	0.00	0.0%
Penalties and Interest from									
Delinquent Taxes		8048	. 0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royaldes 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		****			4.44	5.55	4.50		0.07
(50%) Adjustment		8089	0.00	0,00	0.00	0.00	0.00	0.00	0.0%
Subtestal LOSS Sources			50.010.001.00	2.22	50.040.004.00	54 407 544 00		E4 407 E4 4 00	7.7%
Subtotal, LCFF Sources			50,616,991.00	0.00	50,616,991.00	54,497,544,00	0.00	54,497,544.00	1.17
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers	3333	***	0.00		5.50	. 4.40		4.45	0.01
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 Propo	erty Taxes	8098	(97,360.00)	0.00	(97,360.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0,0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0,00	0,0%
TOTAL LCFF SOURCES			50,519,631.00	0.00	50,519,631.00	54,497,544.00	0.00	54,497.544.00	7.9%
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	735,650.00	735,650.00	0.00	743,061.00	743,061.00	1.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0,00	0.00	0.00	0.90	0.00	0.00	0.0%
NCLB; Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290		1,716,549.00	1,716,549.00		1,683,917.00	1,683,917.00	-1.9%
NCL8: Title 1, Part D, Local Delinquent									
Programs	3025	8290	ļ	0.00	0,00	<u> </u>	0.00	0.00	0.0%
NGLB: Title II, Part A, Teacher Quality	4035	8290		180,454.00	180,454.00		180,454.00	180,454.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

				<b>,,</b>		12			
			2015	-16 Estimated Actua	ls		2016-17 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		70,583.00	70,583.00		70,583.00	70,583.00	0.0
NCLB: Tille V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	}	0.00	0.00		0.00	0.00	0.0
Other No Child Left Behind	3012-3020, 3030- 3199, 4036-4126, 5510	8290		247,928.00	247,928.00		142,047.00	142,047.00	-42 7°
Vocational and Applied Technology Education	3500-3699	8290	:	230,457,00	230,457.00		230,000.00	230,000.00	0 <u>.2</u>
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	00
All Other Federal Revenue	All Other	8290	0.00	325,000.00	325,000.00	0.00	273,600.00	273,600.00	-15.8
TOTAL, FEDERAL REVENUE			0.00	3,506,621.00	3,506,621.00	0.00	3,323,662.00	3,323,662.00	-5.2
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	6.00	0.0
Special Education Master Plen Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	D.00	0.00	0.00	0.00	0.0
Child Nutrition Programs		8520	0.00	0.00	D.00	0.00	0.00	0.00	0.0
Mandated Costs Reimbursements		8550	2,891,968.00	0.00 !	2,891,968.00	0.90	0.00	0.00	-100.0
Lottery - Unrestricted and Instructional Materials		8560	632,700.00	168,060.00	800,760.00	683,620.00	200,203.00	863,623.00	10.4
Tax Rellef Subventions Restricted Levies - Other									
Homeowners Exemplions		8575	0.00	0.00	0.00	-0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		6576	0.00	0.00	9.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from State Sources		8587	0.0D	0.00 ;	0.00	<b>Q.00</b>	0.00	0.00	0.0
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0
After School Education and Safety (ASES)	6010	8590		0.00	0.00	1	0.00	0.00	0.0
Charler School Facility Grant	6030	8590		00.0	0.00	-	0.00	0.00	0.0
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00	-	0.00	0.00	0.0
California Clean Energy Jobs Act	6230	8590		544,421.00	544,421.00		0.00	0.00	-100.0
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		956,036.00	956,036.00	Ne
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	0.09
All Other State Revenue	All Other	8590	0.00	1,716,546.00	1,716,546.00	0.00	1,295,393.00	1,295,393 00	-24 59
TOTAL, OTHER STATE REVENUE			3,524,668.00	2,429,027.00	5,953,695.00	663,620.00	2,451.632.00	3,135,252.00	-47.39

			Exhal	oliures by Object			13	13			
			2015	-16 Estimated Actua	als		2016-17 Budget				
Dasi-tk-s	B 0. 4	Object	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund	% Diff Column		
Description OTHER LOCAL REVENUE	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)	C&F		
OTTEN ESSAE NETERIOR			[		-						
Other Local Revenue County and District Taxes						:					
Other Restricted Levies Secured Rolt		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.09		
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.03		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.09		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.09		
Non-Ad Valorem Taxes Percel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.09		
Other		8622	0,00	0.00	0.00	0.00	0.00	0.00	0,0		
Community Redevelopment Funds		0022	0,50		2.20			0.00			
Not Subject to LCFF Deduction		8625	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.0%		
Penallies and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.09		
Sales											
Sale of Equipment/Supplies		8631	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.09		
Sale of Publications		6632	0.00	0.00	0.00	0.00	9.00	0.00	0.09		
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.09		
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.09		
Leases and Rentals		8650	50,000.00	0.00	50,000.00	90,000,00	0.00	90,000.00	80.09		
Interest		8660	119,000.00	0.00	119,000.00	119,000.00	0.00	119,000.00	0.09		
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.09		
Fees and Contracts Adult Education Fees		8671	20,000.00	0.00	20,000.00	0.00	0.00	0.00	-100.09		
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	534,400.00	534,400.00	0.00	546,400.00	546,400.00	2.2%		
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00 :	0.00	0.09		
Other Local Revenue			İ								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Pass-Through Revenues From Local Sources		8697	0.00	0.90	0.00	0.00	0.00	0.00	0.0%		
All Other Local Revenue		8699	595,046.00	0.00	595,046.00	150,000.00	0.00	150,000.00	-74.89		
Tuitton		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Transfers of Apportionments Special Education SELPA Transfers											
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%		
From County Offices	6500	8792		1,364,472,00	1,364,472.00		1,264,339.00	1,264,339.00	-7.3%		
From JPAs	6500	8793	<u>:</u>	0.00	0,00		0.00	0.00	0.0%		
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00	1	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	<b>87</b> 91	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%		
Alf 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			785,046.00	1,940,872.00	2,733,918.00	360,000.00	1,860,739.00	2,220,739.00	-18.8%		
TOTAL, RÉVENUES			54,829,345,00	7,884,520.00	62,713,865,00	55,541,164.00	7,636,033.00	63,177,197.00	0.7%		
			+ 11040,010,00	.   ****  ****	TE(T 10)000,00		- 1444/440.00	,,151.00	J.1 /K		

		∟xpe	nditures by Object			14		
	l	201	5-16 Estimated Actua	als		2016-17 Budget		Π
Description Resource	Object Codes Codes	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund	% Diff Column
CERTIFICATED SALARIES	Codes Codes	(A)	( <b>:</b> S)	(C)	<u>(D)</u>	(E)	(F)	C&F
					İ			
Certificated Teachers' Safaries	1100	17,940,680.00	2,299,818.00	20,240,498.00	20,175,520.00	2,150,283.00	22,325,803.00	10.39
Certificated Pupil Support Salaries	1200	1,751,100.00	0.00	1,751,100.00	2,093,960.00	0.00	2,093,980.00	19 69
Certificated Supervisors' and Administrators' Salaries	1300	2,386,400.00	263,200.00	2,649,600.00	2,854,770.00	264,700.00	3,119,470.00	17.79
Other Certificated Salaries	1900	60,400.00	445,344.00	505,744.00	62,200.00	421,700.00	483,900.00	-4.39
TOTAL, CERTIFICATED SALARIES	ļ	22,138,580,00	3,008,362.00	25,146,942.00	25,186,470.00	2,836,683.00	28,023,153.00	. 11.49
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	159,600.00	391,800.00	551,400,00	219,730.00	356,600.00	576,330.00	4.59
Classified Support Salaries	2200	3,025,070.00	567,440.00	3,592,510.00	3,225,200.00	528,340.00	3,753,540.00	4.59
Classified Supervisors' and Administrators' Salaries	2300	275,900.00	311,100.00	587,000.00	272,760.00	318,900.00	591,600.00	0.89
Clerical, Technical and Office Salaries	2400	2,035,100.00	207,900.00	2,243,000.00	2,087,590.00	295,550.00	2,383,140.00	6.29
Other Classified Salaries	2900	581,750.00	109,520.00	691,270.00	558,200.00	199,130.00	757,330.00	9.69
TOTAL, CLASSIFIED SALARIES	2300	6,077,420.00	1,587,760,00	7,665,180.00	6,363,420.00	1,698,520.00	8,061,940.00	5.2%
EMPLOYEE BENEFITS		5,071,420.00	1,307,700.00	7,000,100,00	0,363,420.00	1,050,320.00	0,001,340.00	5.27
		i						ĺ
STRS	3101-3102	. 2,401,910.00	1,458,279.00	3,860,189.00	2.895,960.00 [	1,453,209.00	4,349,169.00	12.79
PERS	3201-3202	1,058,950.00	203,610.00	1,262,560.00	988,420.00 .	228,619,00	1,217,039.00	-3.6%
OASDI/Medicare/Alternative	3301-3302	781,150.00	162,400.00	943,550.00	626,210.00	168,330.00	994,540.00	5.4%
Health and Welfare Benefits	3401-3402	5,676,793.00	974,280.00	6,551,073.00	6,265,310.00	906,662.00	7,172,172.00	9.5%
Unemployment Insurance	3501-3502	15,340.00	2,830.00	18,170.00	15,610.00	3,465.00	19,075.00	5.0%
Workers' Compensation	3601-3602	841,760.00	130,730.00	972,490.00	854,190.00	131,660.00	986,070.00	1.49
OPEB, Allocated	3701-3702	945,790.00	0.00	945,790.00	945,790.00	0.00	945,790.00	0.09
OPEB. Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Employee Benefits	3901-3902	0.00	<u>0.00</u>	0.00	165,000.00	0.00	165,000.00	Nev
TOTAL, EMPLOYEE BENEFITS		11,621,693.00	2,932,129.00	14,553,822.00	12,956,490.00	2,892,365.00	15,848,855.00	8.99
BOOKS AND SUPPLIES		!						
Approved Textbooks and Core Curricula Materials	4100	381,000.00	0.00	381,000.00	771,500.00	0.00	771,500.00	102.5%
Books and Other Reference Malerials	4200	20,284.00	0.00	20,284.00	20,232.00	0.00	20,232.00	-0.3%
Materials and Supplies	4300	1,664,053.00	858,570.00	2,522,623.00	1,600,261.00	1,408.203.00	3,008,464.00	19.3%
Noncapitalized Equipment	4400	141,991.00	239,804.00	361,795.00	55,500.00	166,444.00	221,944.00	-41.9%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		2,207,328.00	1,098,374.00	3,305,702.00	2,447,493.00	1,574,647.00	4,022,140.00	21.7%
SERVICES AND OTHER OPERATING EXPENDITURES			İ					
Subagreements for Services	5100	302,200.00	288,995.00	591,195.00	366,000.00	220,000.00	586,000.00	-0.9%
Travel and Conferences	5200	163,547.00	384,197.00	547,744.00	186,761.00	143,250.00	330,011.00	-39.8%
Dues and Memberships	5300	27,000.00	5,200.00	32,200.00	27,000.00	5,200.00	32,200.00	0.0%
Insurance	5400 - 5450	250,000.00	0.00	250,000.00	260,000.00	0.00	250,000.00	4.0%
Operations and Housekeeping Services	5500	1,247,590.00	0.00	1,247,590.00	1,581,810.00	0,00	1,581,810.00	26.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	366,300.00	457,200.00	823,500.00	437,792.00	436,200.00	873,992.00 ;	6.1%
Transfers of Direct Costs	5710	(27,727.00)	27,727.00	0.00	(9,277.00)	9,277.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0,00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and		2.40	2.50	5,50	0.00	0.50	0.00	5.57
Operating Expenditures	5800	853,600.00	163,670.00	1,017,270.00	1,021,550.00	370,050.00	1,391,600.00	36.8%
Communications	5900	369,640.00	12,600.00	382,240,00	378,500.00	5,800.00	384,300,00	0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		3,552,150.00	1,339,589.00	4,891,739.00	4,250,136.00	1,189,777.00	5,439,913.00	11,2%

			anpri.	ollures by Object			15		
-	_		2015	-16 Estimated Actual	s		2016-17 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% DIM Column C& F
CAPITAL OUTLAY				1.					• · · · · • · · · · · · · · · · · · · ·
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Land Improvements		6170	9.00	0.00	0.00	0.00	0.00	0.00	0.6
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Eibraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0,0
Equipment		6400	80,000.00	50,000.00	130,000.00	80,000.00	100,000 00 :	180,000,00	38.5
Equipment Reptacement		8500	912,333.00	D.00	912,333.00	750,000,00	0.00	750,000.00	-17.8
TOTAL, CAPITAL OUTLAY			992,333.00	50,000.00	1,042,333,00	830,000.00	100,000,00	930,000.00	-10.8
OTHER OUTGO (excluding Transfers of India	rect Costs)		932,055.00	30,000.00,[		830,000.00	100,000.00	930,000.00	10.6
• • • • • • • • • • • • • • • • • • • •							ļ		
Tuition Tuition for Instruction Under Interdistrict						į	I		
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0
State Special Schools		7130	10,000.00	0.00	00,000,00	10,000.00	0.00	10,000.00	0.0
Tultion, Excess Costs, and/or Deficit Paymen Payments to Districts or Charter Schools	łs	7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Payments to County Offices		7142	804,085.00	0.00	804,085.00	846,570.00	0.00	846,570.00	5.3
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0,0
Special Education SELPA Transfers of Appor To Districts or Charter Schools	tionments 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
ToJPAs	6500	7223		0.00	0.00	L	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	1	0.00	0.00	0.0
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service Debt Service - Interest		7438	0.00	0.00	0,00	0.00	0.00	0.00	0.0
Other Debt Service - Principal		7439	55,000.00	0.00	55,000.00	55,000.00	0.00	55,000 00	0.0
TOTAL, OTHER OUTGO (excluding Transfers	of Indirect Costs)		869,085.00	0.00	869,085,00	911,570,00	0.00	911,570 00	4.9
OTHER OUTGO - TRANSFERS OF INDIRECT									
Transfers of Indirect Costs		7310	(1,609.00)	1,609.00	0.00	(39,621.00)	39,621.00	0.00	0.0
Transfers of Indirect Costs - Interfund		7350	(136,700,00)	0.00	(136,700.00)	(102,000.00)	0.00	(102,000.00)	-25.4
TOTAL OTHER OUTGO - TRANSFERS OF IN	IDIRECT COSTS		(138,309.00)	1,609.00	(136,700.00)	(141,621.00)	39.621.00	(102,000.00)	-25.4
TOTAL, EXPENDITURES		ļ	47,320,280.00	10,017,823.00	57,338,103.00	52,803,958.00	10,331,613.00	63,135,571.00	10 1

Floren proof soverest and Resembles Paral   8814   0.00			<b>-</b>	iditales by Object		16			
Description   Resource Colore   Color			2011	5-16 Estimated Actua	ls		2016-17 Budget		
NITERPRIND TRANSFERS IN  INTERPRIND TRANSFERS IN  From: Special Reseave Fund  8919	on I				col. A + B			col. D + E	% Diff Column C & F
From: Special Reserve Fund 8912 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,	ND TRANSFERS							• •	
From Excitationers and References   8814   0.50   0.00	JND TRANSFERS IN								
Redemiction Fund	pecial Reserve Fund	891:	2 . 0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers In   9819   0.00		RQ1.	4 0.00	000	0.00	400	0.00	0.00	0.09
ODTAIL NTERFUND TRANSFERS IN   0.00				i				0.00	0.09
INTERFUND TRANSFERS OUT		0010		i				0.00	0.09
To: Special Reserve Fund To: Special Reserve Fund To: Statis School Building Fund? To: Statis School Building Fund? To: Statis School Building Fund? To: Cardiys Short Building Fund? To: Cardiys Short Building Fund? To: Cardiys Short Building Fund? To: Cardiys Short Building Fund? To: Statis School Building Fund? To: Cardiys Short Building Fund? To: Statis School Building Fund? To: Statis Schoo				0.00	0.00	0.00		0.00	0.07
To: Special Reserve Fund 7612 4,500,000.00 0.00 4,500,000.00 0.00 0.00 0.00 0.00 0.00 0.0	19								
To: Stata School Bulding Fund/ County School Faulities Fund To: Stata School Bulding Fund/ County School Faulities Fund To: Calellate Fund To: Cal	·		-			· - !		0.00	0.09
County School Paulities Furnd   7615		7612	2 4,500,000.00	0.00	4,500,000.00	500,000.00	0.00	500,000.00	-86.99
Tot: Celeteria Fund 7615		761:	3 0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Qui								0.00	0.0%
A934,000.00	uthorized Interfund Transfers Out			<u></u>		i	i		0.09
### SURCES   SURCES	L, INTERFUND TRANSFERS OUT							934,000.00	-81.19
State Apportionments					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				- 11111
Emergency Apportionments	S		: . :				Ì		
Proceeds from SalerLease- Purchase of Land/Buildings 9953 0.00 0.00 0.00 0.00 0.00 0.00 0.00  Other Sources  Other Sources  Transfers from Funds of Laped/Reorganized LEAs 8965 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.									
Proceeds from Sale/Lease- Purchase of Land/Buildings 9953 0.00 9,00 0.00 0.00 0.00 0.00 0.00  Other Sources  Transfers from Funds of Lapsed/Reorganized LEAs 9955 0.00 0.00 0.00 0.00 0.00 0.00 0.00		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Purchase of Land/Buildings 8953 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.									
Other Sources		8952	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lepsed/Reorganized LEAs	Durces								,,,,,
Long-Term Debt Proceeds   Proceeds from Certificates   3971   0.00   0		poc		0.00	2.00	0.70	0.00	2.22	
Proceeds from Certificates of Participation 8971 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	_	0903	0.00		0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases   8972   0.00				ļ					
Proceeds from Lease Revenue Bonds   8973   0.00	licipation	8971	0.00	0.00	0.00	0.00	0,00	0.00	0.0%
All Other Financing Sources 8979 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	•		i	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.					0.00	0.00	0.00	0.00	0.0%
USES  Transfers of Funds from Lapsed/Reorganized LEAs 7851 0.00 0.00 0.00 0.00 0.00 0.00 0.00  All Other Financing Uses 7699 0.00 0.00 0.00 0.00 0.00 0.00 0.00  (d) TOTAL USES 0.00 0.00 0.00 0.00 0.00 0.00 0.00  CONTRIBUTIONS  Contributions from Unrestricted Revenues 8980 (2,297,700.00) 2,297,700.00 0.00 0.00 0.00 0.00 0.00  Contributions from Restricted Revenues 8990 0.00 0.00 0.00 0.00 0.00 0.00 0.00		8979				:		0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs 7851 0.00 0.00 0.00 0.00 0.00 0.00 0.00  All Other Financing Uses 7699 0.00 0.00 0.00 0.00 0.00 0.00 0.00  (d) TOTAL USES 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	L, SOURCES		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lapsed/Reorganized LEAs         7851         0.00         0.									
(d) TOTAL, USES		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES   0.00   0.0	r Financing Uses	7699	0,00	0.00 .	0.00	0.00	0.00	0.00	0.0%
Contributions from Unrestricted Revenues         6980         (2.297,700.00)         2,297,700.00         0.00         (1,930,922.00)         1,930,922.00         0.00           Contributions from Restricted Revenues         6990         0.00 </td <td>L, USES</td> <td></td> <td>i l</td> <td></td> <td></td> <td>i</td> <td>0.00</td> <td>0.00</td> <td>0.0%</td>	L, USES		i l			i	0.00	0.00	0.0%
Contributions from Restricted Revenues         6990         0.00         0.00         0.00         0.00         0.00         0.00	JTIONS								
Contributions from Restricted Revenues         6990         0.00         0.00         0.00         0.00         0.00         0.00	ions from Unrestricted Revenues	6980	(2,297,700.00)	2,297,700.00	0.00	(1,930,922.00)	1,930,922.00	0.00	0.0%
	ions from Restricted Revenues							0.00	0.0%
	L, CONTRIBUTIONS		***					0.00	0.0%
FOTAL, OTHER FINANCING SOURCES/USES (6 - b + c - d + e) (7,231,700.00) 2,297,700.00 (4,834,000.00) (2,864,922.00) 1,930,922.00 (934,000.00)			(7 221 200 0m	2 207 700 00	/4 D24 DD0 CO	12 984 022 021	1 020 000 00	(934,000.00):	-81.1%

							1.7		
			2016	5-16 Estimated Actu	ials		2016-17 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (8)	Total Fund col. A • B (C)	Unrestricted (D)	Restricted (£)	Total Fund col, D + E (F)	% Diff Column C&F
A. REVENUES									
1) LCFF Sources		8010-8099	50,519,631,00	0.00	50,519,631.00	54,497,544.00	0.00	54,497,544.00	7.99
2) Federal Revenue		8100-8299	0.00	3,503,815.00	3,503,815.00	0.00	3,323,662.00	3,323,662.00	-5.19
3) Other State Revenue		8300-8599	3,524,668.00	1,856,204.00	5,380,872.00	683,620.00	2,451,632.00	3,135,252.00	-41.79
4) Other Local Revenue		8600-8799	785,046.00	1,948,872.00	2,733,918.00	360,000.00	1,860,739,00	2,220,739.00	-18.89
5) TOTAL, REVENUES			54,829,345.00	7,308,891.00	62,138,236,00	55,541,164.00	7,636,033.00	63,177,197.00	1.79
E. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		24,691,320.00	5,855,201.00	30,546,521.00	28,187,753.00	6,380,995.00	34,568,748.00	13.29
2) Instruction - Related Services	2000-2999		4,026,170.00	1,686,034.00	5,712,204,00	4,903,869.00	1,493,016.00	6,396,885.00	12.09
3) Pupil Services	3000-3999		6,635,028.00	551,055.00	7,186,063.00	6,775,196.00	584,135.00	7,339,331.00	2.19
4) Ancillary Services	4000-4999		1,229,212.00	24,128.00	1,253,340.00	1,228,510.00	24,128.00	1,252,638.00	-0.19
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.60	0.09
6) Enterprise	8000-6999		0.00	0,00	0,00	0.00	0.00	0,00	0,09
7) Generel Administration	7000-7999		5,015,206.00	29,433.00	5,044,839.00	5,194,282.00	67,445.00	5,261,727.00	4.39
8) Plant Services	8000-8999		4,888,959.00	1,840,764.00	8,729,723.00	5,602,778.00	1,801,894.00	7,404,672.00	10.09
9) Other Oulgo	9000-8999	Except 7600-7699	869,085.00	0.00	869,085.00	911,570.00	0.00	911,570.00	4.99
10) TOTAL, EXPENDITURES			47,354,980.00	9,988,616.00	67,341,595.00	62,803,958.00	10,331,613,00	63,135,671.00	10.19
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS-	-		7,474,365.00	(2,677,724.00)	4,796,641.00	2,737,206.00	(2,695,580.00)	41,626.00	-99.1%
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,934,000.00	0.00	4,934,000.00	934,000.00	9.00	934,000.00	-81.19
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	0.09
3) Contributions		6980-8999	(2,297,700.00)	2,297,700.00	0.00	(1,929,036.00)	1,929,036,00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES	RAISES	Ì	(7,231,700.00)	2,297,700.00	(4,934,000.00)	(2,863,036,00)	1,929,038.00	(934,000,00)	-81.19

							10		
			201	8-16 Estimated Actu	als		2016-17 Budget		
Description Fe	Function Codes	Object Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			242,665,00	(380,024,00)	(137,359.00)	(125,830.00)	(766,544.00)	(892,374.00)	549.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	7,447,332.61	2,533,707.67	9,981,040.28	8,638,209.32	2,153,683.87	10,791,892.99	8.1%
b) Audit Adjustments		9793	948,211.71	0.00	948,211.71	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,395,544.32	2,533,707.67	10,929,251.99	8,638,209.32	2,153,683,67	10,791,892,99	-1.3%
d) Other Restatements		9795	0,00	0,00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,395,544.32	2,533,707.67	10,929,251,99	8,638,209.32	2,153,683.67	10,791,892.99	-1.3%
2) Ending Balance, June 30 (E + F1e)			8,638,209.32	2,153,683.67	10,791,892.99	8,512,379.32	1,387,139,67	9,899,518,99	-8,3%
Components of Ending Fund Balance a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0,00	0.00	0.0%
Stores		9712	0,00		0.00	0.00	0,00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0,00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,153,683.67	2,153,683.67	0.00	1,387,139.67	1,387,139.67	-35.69
<ul> <li>c) Committed</li> <li>Stabilization Arrangements</li> </ul>		9750	0.00	<b>0.</b> D0	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.60	0.00	0.00	0,0%
d) Assigned			3.55		2.40				
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0,00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	8.00	<b>0.</b> 00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	8,638,209.32	5.00	8,638,209.32	8,512,379.32	0.00	8,512,379.32	-1.5%

Tulare Joint Union High Tulare County

#### July 1 Budget General Fund Exhibit: Restricted Balance Detail

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		2015-16	2016-17
Resource	Description	Estimated Actuals	Budget
5640	Medi-Cal Billing Option	89,967.91	13,618.91
6230	California Clean Energy Jobs Act	130,000.00	130,000.00
6264	Educator Effectiveness	217,834.00	78,917.00
6300	Lottery: Instructional Materials	342,158.99	374,361.99
6500	Special Education	668,963.57	1,602.57
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	33,880.00
9010	Other Restricted Local	704,759.20	754,759.20
Total, Restric	cted Balance	2,153,683.67	1,387,139.67

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		6100-8299	273,069.00	273,069.00	0.0%
3) Other State Revenue		e300-85 <b>9</b> 9	2,672,997.00	2,672,997.00	6.0%
4) Other Local Revenue		8600-8799	309,458.00	313,370,00	1,3%
5) TOTAL REVENUES			3,255,524.00	3,259,436.00	0.1%
B, EXPENDITURES					
1) Certificated Salaries		1000-1999	1, <b>545,500</b> .00	1,664,530.00	7.7%
2) Classified Sataries		2000-2999	430,000.00	423,600.00	-1.5%
3) Employee Benefits		3000-3999	818,951.00	<b>820</b> ,711.00	0.2%
4) Books and Supplies		4000-4999	430,603.00	355,822.00	-17.4%
5) Services and Other Operating Expenditures		5000-5999	406,618.00	140,767.00	-65.4%
6) Capital Outlay		6000-6999	7,500.00	0.00	-100.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,639,172.00	3,405,430.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES			(383,648.00)	(145,994.00)	<b>-61.9</b> %
1) Interfund Transfers					
a) Transfers in		8900-8929	384,000.00	384,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses    a) Sources		9020 0070	9.55	0.00	, a.a.
,		8930-6979	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			384,000,00	384,000.00	0.0%

#### July 1 Budget Adult Education 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)			352.00	238,006.00	67515,3%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	265.01	617.01	132.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F†a + F1b)			265.01	617.01	132.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			265.01	617.01	132.8%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			617.01	238,623.01	38574.1%
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	252.00	238,258.00	94446.8%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
ah Amalana d					
d) Assigned Other Assignments		9780	365.01	365,01	0.0%
e} Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	D.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	6.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
S. ASSETS					
1) Cash a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasur	у	9111	0.00		
b) in Banks	-	9120	0,00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0,00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
4. DEFERRED OUTFLOWS OF RESOURCES			ĺ		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
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		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES		:			
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		<b>8</b> 099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE				:	
Interagency Contracts Between LEAs		8285	0.00	<b>0</b> .00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	273,069.00	273,069.00	0.0%
TOTAL, FEDERAL REVENUE			273,069.00	273,069.00	0.0%
OTHER STATE REVENUE					
Other Otate Assertianments					
Other State Apportionments		0044	200	0.00	A 00/
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	2,598,453.00	2,598,453.00	0.0%
All Other State Revenue	All Other	8590	74,544.00	74,544.00	0.0%
TOTAL, OTHER STATE REVENUE			2,672,997.00	2,672,997.00	0,0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
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	100.00	4,000.00	3900.0%
Net increase (Decrease) in the Fair Value of Investments	ı	8662	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8671	50,000.00	50,000.00	0.0%
Interagency Services		8677	249,358.00	249,370.00	0.0%
Other Local Revenue					
Alf Other Local Revenue		8699	10,000,00	10,000.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			309,458.00	313,370.00	1.3%
TOTAL, REVENUES			3,255,524.00	3,259,436.00	0.1%

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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	<b>1,162,100</b> .00	1,358,980.00	16.9%
Certificated Pupil Support Salaries		1200	96,300.00	82,300.00	-14.5%
Certificated Supervisors' and Administrators' Salaries		1300	189,900,00	126,050.00	-33,6%
Other Certificated Salaries		1900	97,200.00	97,200.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,545,500.00	1,664,530.00	7.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	132,000.00	131,200.00	-0.6%
Classified Support Salaries		2200	120,200.00	74,700.00	-37.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	177,800.00	217,700.00	22.4%
Other Classified Salaries		2900	0.00		0.0%
TOTAL, CLASSIFIED SALARIES			430,000.00	<b>423,600</b> .00	-1.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	257,604.00	282,504.00	9.7%
PERS		3201-3202	83,520.00	82,040.00	-1.8%
OASDI/Medicare/Alternative		3301-3302	58,240.00	56,410.00	-3.1%
Health and Welfare Benefits		3401-3402	356,447.00	338,317.00	-5.1%
Unemployment insurance		3501-3502	1,810.00	1,630.00	-9.9%
Workers' Compensation		3601-3602	61,330.00	59,810.00	-2.5%
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			818,951.00	820,711.00	0.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	<b>6</b> .0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	419,347.00	355,822.00	-15.1%
Noncapitalized Equipment		4400	11,256,00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			430,603.00	355,822.00	-17,4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	51,000.00	0.00	-100.09
Travel and Conferences		5200	29,000.00	19,000.00	-34.59
Dues and Memberships		5300	1,000.00	0.00	-100.09
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	107,540.00	110,767.00	3,09
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts	5800	11,000.00	11,000.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	198,578.00	0.00	-100.09
Communications		5900	8,500.00	0.00	-100.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES		406,618.00	140,767.00	-65.4%
CAPITAL OUTLAY				*1	
Land		6100	0.00	0.00	0.0%
Land Improvements		8170	0.00	0.00	Ġ.O9
Buildings and Improvements of Buildings		6200	0.00	0,00	0.09
Equipment		6400	7,500.00	0.00	-100.09
Equipment Replacement		6500	0.00	9.00	0.09
TOTAL, CAPITAL OUTLAY			7,500.00	0.00	-100.09
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments		!			
Payments to Districts or Charter Schools		7141	0.00	0.00	0.09
Payments to County Offices		7142	0.06	0.00	0.09
Payments to JPAs		7143	0.00	0.00	0.09
Other Transfers Out			İ		
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.09
To County Offices		7212	0.00	0.00	0,0%
To JPAs		7213	0.00	0.00	0.09
Debt Service					
Debt Service - Interest		7438	0,00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	oete)		0.00	0.00	0.09

Tulare Joint Union High Tulare County

# July 1 Budget Adult Education Fund Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	<b>0</b> .00	6.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT OF	COSTS		<b>0</b> .00	0.00	0.0%
TOTAL, EXPENDITURES			3,639,172.00	3,405,430.00	-6,4%

# July 1 Budget Adult Education Fund Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		6919	384,000.00	384,000.00	0.0%
(e) TOTAL, INTERFUND TRANSFERS IN			384,000.00	384,000.00	0.0%
INTERFUND TRANSFERS OUT				*	
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.000
•			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%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0,00	0.0%
Proceeds from Capital Leases		8972	0.00	0,00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09/
All Other Financing Uses		7699	0.00	0.00	0.0%
		,088			
(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					

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES	T BROWN COURS	Object Codes		Dugge	Dilletono
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	273,069.00	273,069.00	0.0%
3) Other State Revenue		8300-8599	2,672,997.00	2,672,997.00	0.0%
4) Other Local Revenue		8600-8799	309,458.00	313,370.00	1.3%
5) TOTAL, REVENUES			3,255,524.00	3,259,436.00	0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,240,716.00	2,156,080.00	-3.8%
2) Instruction - Related Services	2000-2999		949,828.00	858,205.00	-9.6%
3) Pupil Services	3000-3999		130,448.00	115,988.00	-11,1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		318,180.00	275,157,00	-13.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	·.		3,639,172.00	3,405,430.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(383,648.00)	(145,994.00)	-61,9%
D. OTHER FINANCING SOURCES/USES					·
1) Interfund Transfers		0000 0000	904 000 00	004.000.00	0.00
a) Transfers in		8900-8929	384,000.00	384,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			384,000.00	384,000.00	0.0%

# July 1 Budget Adult Education 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)			35 <b>2</b> .0 <b>0</b>	238,006.00	67515.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	265.01	617.01	132.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			265.01	617.01	132.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			265.01	617.01	132.8%
2) Ending Balance, June 30 (E + F1e)			617.01	238,623.01	38574.1%
Components of Ending Fund Balance					
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		<del>9</del> 719	0.00	<b>0</b> .00	0.0%
ხ) Restricted		9740	252.00	238,258.00	94446.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
<ul> <li>d) Assigned</li> <li>Other Assignments (by Resource/Object)</li> </ul>		9780	365.01 :	365.01	0.0%
		arav	305.01	309,01	0.0%
<ul> <li>e) Unassigned/Unappropriated</li> <li>Reserve for Economic Uncertaintles</li> </ul>		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Tulare Joint Union High Tulare County

#### July 1 Budget Adult Education Fund Exhibit: Restricted Balance Detail

		2015-16	2016-17	
Resource	Description	Estimated Actuals	Budget	
6391	Adult Education Block Grant Program	252.00	238,258.00	
Total, Restr	icted Balance	252.00	238,258.00	

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	0.09
2) Federał Revenue		8100-8299	1,844,186.00	<b>1,844,186</b> .00	0.09
3) Other State Revenue		8300-8599	110,000.00	110,000.00	0.09
4) Other Local Revenue		8600-8799	557,000.00	557,000.00	0.09
5) TOTAL, REVENUES			2,511,186.00	2,511,186,00	0.09
B, EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	882,170.00	752,270.00	-14.79
3) Employee Benefits		3000-3999	430,210,00	343,010.00	-20.39
4) Books and Supplies		4000-4999	1,408,100.00	1,058,100.00	-24.99
5) Services and Other Operating Expenditures		5000-5999	75,000.00	35,000.00	-53.3%
6) Capital Outlay		6000-6999	60,086.00	60,086.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	<b>0</b> .00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	102,000.00	102,000.00	0.09
9) TOTAL, EXPENDITURES			2,957,566.00	2,350,466.00	-20.59
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(446,380.00)	160,720.00	-136.09
D. OTHER FINANCING SOURCES/USES					:
Interfund Transfers     Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses     Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0,00	0.00	0.09
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)			(446,380.00)	160,720,00	-136.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	562,889.00	116,509.00	-79.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			562,889.00	116,509.00	-79.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			562,889.00	116,509,00	-79.3%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			116,509.00	277,229.00	137.9%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	<b>0</b> .00	0.0%
Prepaid Expanditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	128,461.67	277,229.00	115.8%
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%
Unassigned/Unappropriated     Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(11,952.67)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasury	,	9111	0.00		
b) in Banks	•	9120	0.00		
o) 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	9.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	00,0		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
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		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-18 Estimated Actuals	2018-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,800,000.00	1,800,000,00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	44,186.00	44,186.00	0.0%
TOTAL, FEDERAL REVENUE			1,844,186.00	1,844,186.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	110,000.00	110,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			110,000.00	110,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	550,000.00	550,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,000.00	7,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	s	8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			557,000,00	557,000.00	0.0%
TOTAL, REVENUES			2,511,186.00	2,511,186,00	0.0%

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Description	Resource Codes Object C	odes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries	130	0	0.00	0.00	0.0%
Other Certificated Salaries	190	0	0.00	0,00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES			:		
Classified Support Salaries	220	0	639,800.00	509,900.00	^20,3%
Classified Supervisors' and Administrators' Salaries	2300	0	223,170.00	223,170.00	0.0%
Clerical, Technical and Office Salaries	240	0	0.00	0.00	0.0%
Other Classified Salaries	2900	0	19,200.00	19,200.00	0.0%
TOTAL, CLASSIFIED SALARIES			882,170,00	752,270.00	-14.7%
EMPLOYEE BENEFITS					
STRS	3101-3	102	0.00	0.00	0.0%
PERS	3201-3	202	93,400.00	68,800.00	-26.3%
OASDI/Medicare/Alternative	3301-3	302	65,520.00	56,170. <b>00</b>	-14,3%
Health and Welfare Benefits	3401-3	402	248,170.00	198,190.00	-20.1%
Unemployment Insurance	3501-3	502	500.00	380.00	-24.0%
Workers' Compensation	3601-3	602	22,620.00	19,470.00	-13.9%
OPEB, Allocated	3 <b>701</b> -3	702	0.00	0.00	0.0%
OPEB, Active Employees	3751-3	752	0.00	0.00	0.0%
Other Employee Benefits	3901-3	902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			430,210.00	343,010.00	-20.3%
BOOKS AND SUPPLIES		i			
Books and Other Reference Materials	4200	,	0.00	0.00	0.0%
Materials and Supplies	4300	,	93,000,00	93,000,00	0.0%
Noncapitalized Equipment	4400	,	15,100.00	15,100.00	0.0%
Food	4700	,	1,300,000.00	950,000.00	-26.9%
TOTAL, BOOKS AND SUPPLIES			1,408,100.00	1,058,100.00	-24.9%

#### 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	i				
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,300.00	7,300.00	0.09
Dues and Memberships		5300	200.00	200.00	0.09
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvem	ents	5600	57,800.00	17,800.00	-69.2%
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	7,500.00	7,500.00	0.0%
Communications		5900	2,200.00	2,200.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPEN	DITURES		75,000.00	35,000.00	-53.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.09
Equipment		6400	60,086.00	60,086.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			60,086,00	60,086.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs	s)				
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 Indirec	t Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	102,000.00	102,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS		102,000.00	102,000.00	0.0%
TOTAL, EXPENDITURES			2,957,566.00	2,350,466.00	-20.5%

#### July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					:
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	<b>0</b> .00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
Other Authorized interfund Transfers Out		7619	0.00	0,00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Lang-Term Debt Proceeds		3333	0.00	5.50	5.07
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		6979	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	0.000
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES		7033	0,00	0.00	0.0%
CONTRIBUTIONS					0.07
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.6%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

#### July 1 Budget Cafeteria Special Revenue 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	1,844,186.00	1,844,186.00	0.0%
3) Other State Revenue		8300-8599	110,000.00	110,000.00	0.0%
4) Other Local Revenue		8600-8799	557,000.00	557,000.00	0.0%
5) TOTAL, REVENUES			2,511,186.00	2,511,186.00	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		2,598,466.00	2,248,466.00	-13.5%
4) Ancillary Services	4000-4999		D.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		102,000.00	102,000.00	0.0%
8) Plant Services	8000-8999		257,100.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,957,566.00	2,350,466.00	-20.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(446,380.00)	160, <b>720</b> .00	-136.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		****			2.20
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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 Cafeteria Special Revenue 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)			(446,380.00)	160,720.00	-136.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	562,889.00	116,509.00	-79.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			562,889.00	116,509.00	-79.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			562,889.00	116,509.00	-79.3%
2) Ending Balance, June 30 (E + F1e)			116,509.00	277,229.00	137.9%
Components of Ending Fund Balance a) Nonspendable				:	
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures	•	9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	128,461.67	277,229.00	115.8%
c) Committed					
Stabilization Arrangements		9750	0.00	13-11-11-11-11-10.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		a <b>z</b> oo			0.004
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		<b>9</b> 790	(11,952.67)	0.00	-100.0%

41

Tulare Joint Union High Tulare County July 1 Budget Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
Resource	Description	LStillated Actuals	Duaget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	128,767.33
5320 Child Nutrition: Child Care Food Program (CCFP) Claims-Cen		128,461.67	148,461.67
Total, Restri	icted Balance	128,461.67	277,229.00

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REYENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	425,000.00	425,000.00	0.09
5) TOTAL, REVENUES			425,000.00	425,000.00	0.09
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	48,000.00	48,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	<b>0</b> .00	. 0,00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			48,000.00	48,000.00	0,0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			377,000.00	377,000,00	0.0%
D. OTHER FINANCING SOURCES/USES			377,000,00	317,000,00	0.0 /
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%
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)			377,000.00	377,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	840,935.32	1,217,935.32	44.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			840,935.32	1,217,935.32	44.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			840,935.32	1,217,935.32	44.8%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable		į	1,217,935.32	1,594,935.32	31,0%
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	1,217,935.32	1,594,935.32	31.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0,00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	0.00		
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 Fiscel Agent		9135	0.00		
e) collections awaiting deposit		9140	<b>0</b> .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	C.00		
9) TOTAL, ASSETS			0.00		
f. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES		ŀ			
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		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL_DEFERRED INFLOWS			0.00		
FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (16 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE		_			
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.09
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	0.09
Unsecured Roll		8616	0,00	0.00	0.09
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	0.09
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 Deilinquent Non-LCFF Taxes		8629	0.00	0.00	0.0
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Interest		8660	5,000.00	5,000.00	0.05
Net Increase (Decrease) in the Fair Value of Investments	8	8662	0.00	0,00	0.0
Fees and Contracts		!			
Mitigation/Developer Fees		8681	420,000.00	420,000.00	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			425,000.00	425,000.00	0.0
OTAL, REVENUES			425,000.00	425,000,00	0.0

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			2.00		
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	<b>c</b> .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		,	0.00	0.00	5.074
STRS		3101-3102	0.00	0.00	0.0%
PER\$		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	0.08	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	5.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		<b>440</b> 0	0.00	0.00	0. <b>0%</b> .
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Godes	2015-18 Estimated Actuals	2015-17 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	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts	5600	30,000,00	30,000.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	18,000.00	18,000.00	0.0%
Communications		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		48,000.00	48,000.00	0,0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		<b>6</b> 300	0.00	0.00	0.0%
Equipment		6400	<b>0</b> .00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	<b>0</b> .00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	5,00	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. <b>00</b>	0.0%
TOTAL, EXPENDITURES			48,000.00	48,000.00	0.0%

Description	cent rence
Interfund transfers in	ielice
Other Authorizad Interfund Transfers In	
INTERFUND TRANSFERS OUT	
Interpluid Transfers Out	0.0
To: State School Building Fund/ County School Fadilities Fund 7613 0.00 0.00 Other Authorized Interfund Transfers Out 7619 0.00 0.00 OTHER SOURCES/USES SOURCES Proceeds Proceeds Proceeds from Salafi.ease- Purchase of Landfibildings 8953 0.00 0.00 Other Sources  Cher Scurces Transfers from Funds of Lapsed/Rangarized LEAs 8965 0.00 0.00 Long-Term Debt Proceeds Proceeds from Cepificates of Participation 8971 0.00 0.00 Proceeds from Cepificates 8972 0.00 0.00 Proceeds from Lease Revenue Bonds 8973 0.00 0.00 All Other Financing Sources 8979 0.00 0.00 USES  Transfers of Funds from Lapsed/Rangarized LEAs 7851 0.00 0.00 USES  Contributions from Unrestricted Revenues 890 0.00 0.00 Other Sources 990 0.0	0.0
County School Facilities Fund	
Other Authorized Interfund Transfers Out	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT	
### SOURCES   SOURCES	0.0
Proceeds   Proceeds	0.0
Proceeds         200         0.00           Proceads from Sale/Lease-Purchase of Land/Buildings         8953         0.00         0.00           Other Sources         200         0.00         0.00           Transfers from Funds of Lapsed/Reorganized LEAs         8965         0.00         0.00           Long-Term Debt Proceeds         8965         0.00         0.00           Proceeds from Debt Proceeds         8971         0.00         0.00           Proceeds from Capital Leases         8972         0.00         0.00           Proceeds from Lease Revenue Bonds         8973         0.00         0.00           All Other Financing Sources         8979         0.00         0.00           (c) TOTAL, SOURCES         0.00         0.00         0.00           USES         0.00         0.00         0.00           All Other Financing Uses         7651         0.00         0.00           All Other Financing Uses         7699         0.00         0.00           CONTRIBUTIONS         0.00         0.00         0.00	
Proceeds from Sate/Lease- Purchase of Land/Buildings 8953 0.00 0.00  Other Sources  Transfers from Funds of Lapsed/Reorganized LEAs 8965 0.00 0.00  Long-Term Debt Proceeds Proceeds from Certificates of Participation 8971 0.00 0.00  Proceeds from Capital Leases 8972 0.00 0.00  Proceeds from Capital Leases 8972 0.00 0.00  Proceeds from Lease Revenue Bonds 8973 0.00 0.00  All Other Financing Sources 8979 0.00 0.00  USES  Transfers of Funds from Lapsed/Reorganized LEAs 7851 0.00 0.00  All Other Financing Uses 7899 0.00 0.00  Other Financing Uses 7899 0.00 0.00  Other Financing Uses 7899 0.00 0.00  Other Financing Uses 7899 0.00 0.00  Other Financing Uses 7899 0.00 0.00  Other Financing Uses 7899 0.00 0.00  Other Financing Uses 8980 0.00 0.00  Other Financing Uses 8980 0.00 0.00	
Purchase of Land/Buildings   8953   0.00   0.00	
Other Sources         Transfers from Funds of Lapsed/Reorganized LEAs         8965         0.00         0.00           Long-Term Debt Proceeds         Proceeds from Certificates of Participation         6971         0.00         0.00           Proceeds from Capital Leases         8972         0.00         0.00           Proceeds from Lease Revenue Bords         8973         0.00         0.00           All Other Financing Sources         8979         0.00         0.00           (c) TOTAL, SOURCES         0.00         0.00         0.00           USES         Transfers of Funds from Lapsed/Reorganized LEAs         7651         0.00         0.00           All Other Financing Uses         7699         0.00         0.00           (d) TOTAL, USES         0.00         0.00           CONTRIBUTIONS         0.00         0.00           Contributions from Unrestricted Revenues         8980         0.00         0.00	0.0
Transfers from Funds of Lapsed/Reorganized LEAs         8965         0.00         0.00           Long-Term Debt Proceeds         Proceeds from Certificates         0         0.00         0.00           Proceeds from Capital Leases         8971         0.00         0.00           Proceeds from Capital Leases         8972         0.00         0.00           Proceeds from Lease Revenue Bonds         8973         0.00         0.00           All Other Financing Sources         8979         0.00         0.00           (c) TOTAL, SOURCES         0.00         0.00         0.00           USES         Transfers of Funds from Lapsed/Reorganized LEAs         7651         0.00         0.00           All Other Financing Uses         7699         0.00         0.00           (d) TOTAL, USES         0.00         0.00           CONTRIBUTIONS         0.00         0.00           Contributions from Unrestricted Revenues         8980         0.00         0.00	
Long-Term Debt Proceeds   Proceeds   Proceeds from Certificates   6971   0.00   0.00	
Proceeds from Certificates of Participation         8971         0.00         0.00           Proceeds from Capital Leases         8972         0.00         0.00           Proceeds from Lease Revenue Bonds         8973         0.00         0.00           All Other Financing Sources         8979         0.00         0.00           (c) TOTAL, SOURCES         0.00         0.00           USES         Transfers of Funds from Lapsed/Reorganized LEAs         7851         0.00         0.00           All Other Financing Uses         7699         0.00         0.00         0.00           (d) TOTAL, USES         0.00         0.00         0.00           CONTRIBUTIONS         0.00         0.00         0.00	0.0
Proceeds from Capital Leases         8972         0.00         0.00           Proceeds from Lease Revenue Bonds         8973         0.00         0.00           All Other Financing Sources         8979         0.00         0.00           (c) TOTAL, SOURCES         0.00         0.00         0.00           USES         Transfers of Funds from Lapsed/Reorganized LEAs         7851         0.00         0.00           All Other Financing Uses         7699         0.00         0.00         0.00           (d) TOTAL USES         0.00         0.00         0.00           CONTRIBUTIONS         8980         0.00         0.00	0.0
Proceeds from Lease Revenue Bonds 8973 0.00 0.00  All Other Financing Sources 8979 0.00 0.00  (c) TOTAL, SOURCES 0.00 0.00  USES  Transfers of Funds from Lapsed/Reorganized LEAs 7851 0.00 0.00  All Other Financing Uses 7699 0.00 0.00  (d) TOTAL, USES 0.00 0.00  CONTRIBUTIONS  Contributions from Unrestricted Revenues 8980 0.00 0.00	0,0
All Other Financing Sources 8979 0.00 0.00  (c) TOTAL, SOURCES 0.00 0.00  USES  Transfers of Funds from Lapsed/Reorganized LEAs 7651 0.00 0.00  All Other Financing Uses 7699 0.00 0.00  (d) TOTAL, USES 0.00 0.00  CONTRIBUTIONS  Contributions from Unrestricted Revenues 8980 0.00 0.00	0,0
(c) TOTAL, SOURCES       0.00       0.00         USES       0.00       0.00         Transfers of Funds from Lapsed/Reorganized LEAs       7651       0.00       0.00         All Other Financing Uses       7699       0.00       0.00         (d) TOTAL, USES       0.00       0.00         CONTRIBUTIONS       8980       0.00       0.00	0.0
USES         Transfers of Funds from         0.00         0.	0.0
Transfers of Funds from Lapsed/Reorganized LEAs         7851         0.00         0.00           All Other Financing Uses         7699         0.00         0.00           (d) TOTAL USES         0.00         0.00           CONTRIBUTIONS         8980         0.00         0.00	0.0
Lapsed/Reorganized LEAs         7851         0.00         0.00           All Other Financing Uses         7699         0.00         0.00           (d) TOTAL, USES         0.00         0.00           CONTRIBUTIONS         8980         0.00         0.00	
All Other Financing Uses 7699 0.00 0.00  (d) TOTAL, USES 0.00 0.00  CONTRIBUTIONS  Contributions from Unrestricted Revenues 8980 0.00 0.00	0.0
(d) TOTAL USES CONTRIBUTIONS Contributions from Unrestricted Revenues 8980 0.00 0.00	0.0
CONTRIBUTIONS  Contributions from Unrestricted Revenues  8980  0.00  0.00	0.0
Contributions from Unrestricted Revenues 8980 0.00 0.00	
Contributions from Restricted Revenues 8990 0.00 0.00	0.0
- Table 1997年 - 1997	0.0
(e) TOTAL, CONTRIBUTIONS 0.00 0.00	0.0

# 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	· , , , ·			
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	425,000.00	425,000.00	0.0%
5) TOTAL, REVENUES			425,000,00	425,000.00	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		48,000.00	48,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			48,000.00	48,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES  OVER EXPENDITURES BEFORE OTHER  FINANCING SOURCES AND USES (A5 - B10)			377,000.00	377,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		2000 2000		0.00	0.001
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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	D.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

#### July 1 Budget Capital Facilities Fund Expenditures by Function

			2015-16	2016-17	Percent
Description	Function Codes	Object Codes	Estimated Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			377,000.00	377,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	840,935.32	1,217,935.32	44.8%
b) Audit Adjustments		9793	0,00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			840,935.32	1,217,935.32	44.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Bałance (F1c + F1d)			840,935.32	1,217,935.32	44.8%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			1,217,935.32	1,594,935.32	31.0%
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	1,217,935.32	1,594,935.32	31.0%
c) Committed Stabilization Arrangements		<b>97</b> 50	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%

51

Tulare Joint Union High Tulare County

#### July 1 Budget Capital Facilities Fund Exhibit: Restricted Balance Detail

Resource Description		2015-16 Estimated Actuals	2016-17 Budget
9010	Other Restricted Local	1,217,935.32	1,594,935.32
Total, Restric	oted Balance	1,217,935.32	1,594,935.32

					,
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	140,000.00	140,000.00	0.0%
5) TOTAL, REVENUES			140,000.00	140,000,00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	00,0	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,520,000.00	995,010.00	-34.5%
5) Services and Other Operating Expenditures		5000-5999	2,729,000.00	3,583,600,00	31.3%
6) Capital Outlay		6000-6999	1,415,900.00	1,418,025.00	0,2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			<b>5,664,900</b> .00	5,996,635.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			44 44	,	
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES			(5,524,900.00)	(5,856,635,00)	6.0%
1) Interfund Transfers a) Transfers in		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses    a) Sources		8930-8979	0.00	A 00	0.00
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			500,000.00	500,000.00	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)	MACAN		(5,024,900.00)	(5,356,635.00)	6.6%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,627,229.96	7,602,329.96	-39.8%
b) Audít Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,627,229.96	7,602,329,96	-39.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,627,229.96	7,602,329.96	-39.8%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			7,602,329.96	2,245,694.96	-70.5%
a) Nonspendable Revolving Cash		9711	0.00	0,00	0,0%
Stores		9712	0.00	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	7,593,673,13	2,237,038,13	-70.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,656.83	8,656.83	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					
Cash     a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasur	y	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		91 <b>40</b>	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) Prepald Expenditures		9330	0.00		
B) Other Current Assets		9340	0,00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
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		
I. 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) - (l6 + J2)	-		0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	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%
Leases and Rentals	·	8650	20,000.00	20,000.00	0.0%
Interest		8660	120,000.00	120,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Inve	stments	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			140,000,00	140,000,00	0.0%
TOTAL, REVENUES			140,000.00	140,000.00	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	6.00	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	1,520,000.00	995,010.00	-34.5%
TOTAL, BOOKS AND SUPPLIES			1,520,000.00	995,010.00	-34.5%

Description Resource C	odes 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	<b>0</b> .00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	2,549,000.00	1,463,600.00	-42.6%
Transfers of Direct Costs	5710	<b>0</b> .00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	180,000.00	2,120,000.00	1077.8%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	-	2,729,000.00	3,583,600,00	31.3%
CAPITAL OUTLAY		2,, 20,000,00	0,000,000.00	01.0%
Land	6100	0.00	538,025.00	New
Land Improvements	6170	0.00	0.00	0,0%
Buildings and Improvements of Buildings	6200	1,201,800,00	880,000.00	-26.8%
Books and Media for New School Libraries				
or Major Expansion of School Libraries	6300	0.00	0.00	0.0%
Equipment	6400	85,600.00	0,00	-100.0%
Equipment Replacement	6500	128,500.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY		1,415,900.00	1,418,025.00	0.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
Transfers of Pass-Through Revenues To Districts or Charler Schools	7211	0.00	0.00	0.0%
To County Offices	<b>721</b> 2	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		5,664,900.00	5,996,635.00	5.9%

Tulare Joint Union High Tulare County

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

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes		Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	500,000,00	500,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/					
County School Facilities Fund		7613	0,00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds				:	
Proceeds from Sale/Lease- Purchase of Land/Buildings		6953	€.00	0.00	0.09
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0.00	0.09
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0,00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0,00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
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%
FOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			500,000.00	500,000.00	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	140,000.00	140,000.00	0.0%
5) TOTAL, REVENUES		P	140,000.00	140,000.00	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) Pupii 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	ļ	5,664,900.00	5,996,635.00	5.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	. 0.0%
10) TOTAL, EXPENDITURES			5,664,900.00	5,996,635.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,524,900.00)	(5,856,635,00)	6.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers in		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					•
a) Sources		8930-8979	0,00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	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)	THE PROPERTY OF THE PROPERTY O		(5,024,900.00)	(5,356,635.00)	6.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,627,229.96	7,602,329.96	-39.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,627,229.96	7,602,329.96	-39.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,627,229.96	7,602,329.96	-39.8%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			7,602,329.96	2,245,694.96	-70.5%
Revolving Cash		97 <b>11</b>	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	7,593,673.13	2,237,038.13	-70.5%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	8,656.83	8,656.83	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%

**62** 

Tulare Joint Union High Tulare County

#### July 1 Budget Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
9010	Other Restricted Local	7,593,673.13	2,237,038.13
Total, Restric	cted Balance	7,593,673.13	2,237,038.13

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	0.09
4) Other Local Revenue		8600-8799	3,686,625.00	3,884,875.00	5.49
5) TOTAL, REVENUES		8000-0133	,	-	
B. EXPENDITURES			3,686,625,00	3,884,875.00	5.4%
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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,686,625.00	3,884,875,00	5.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,686,625.00	3,884,875.00	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER ENLANGING SOURCES AND LIGHT (AL., DO)					
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES	2.1100.90.20.00.00		0,00	0.00	0.0%
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%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,046,811.84	10,046,811.84	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,046,811.84	10,046,811.84	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,046,811.84	10,046,811.84	0.0%
2) Ending Balance, June 30 (E + F1e)			10,046,811.84	10,046,811.84	0.0%
Components of Ending Fund Balance					
a) Nonspendable		0744			
Revolving Cash		9711	0.00	0.00	5.0%
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	10,046,811.84	10,046,811.84	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Uларргорлаted					
Reserve for Economic Uncertainties		9789	0.00	0,00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasur	<i>,</i>	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		
Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0,00		
. 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		
			0.00		
I. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
S. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (16 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		6290	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	3,686,625.00	3,884,875.00	5.49
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%
Penalties and Interest from Delinquent Non-LCFF					
Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
Other Local Revenue			İ		
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			3,686,625,00	3,884,875.00	5.4%
OTAL, REVENUES			3,686,625.00	3,884,875.00	5.4%

Tulare Joint Union High Tulare County

#### 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	3,455,000.00	3,805,000.00	10.1%
Bond Interest and Other Service Charges		7434	231,625.00	79,875.00	-65.5%
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 of	Costs)		3,686,625.00	3,884,875.00	5.4%
TOTAL, EXPENDITURES		[	3,686,625.00	3,884,875.00	5.4%

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	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0,09
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	<b>0</b> .00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES					1
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	<b>G</b> .00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from: Lapsed/Reorganized LEAs		7651	0.00	0,00	0.09
All Other Financing Uses		7699	0.00	0.00	0.09
(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 ENLINOUS CONTROL OF					
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		8100-8 <b>29</b> 9	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-87 <del>99</del>	3,686,625.00	3,884,875.00	5.4%
5) TOTAL, REVENUES			3,686,625.00	3,884,875.00	5.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	<b>2000-29</b> 99		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	<b>0</b> .00	0.0%
9) Other Outgo	90 <b>00-9999</b>	Except 7600-7699	3,686,625.00	3,884,875.00	5.4%
10) TOTAL, EXPENDITURES			3,686,625.00	3,884,875.00	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,046,811.84	10,046,811.84	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,046,811.84	10,046,811.84	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,046,811.84	10,046,811.84	0.0%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			10,046,811.84	10,045,811.84	0.0%
a) Nonspendable					
Revolving Cash		9711	0.00 (A.C. A.C. A.C. A.C. A.C. A.C. A.C. A.C	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	10,046,811.84	10,046,811.84	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

71

Tulare Joint Union High Tulare County

July 1 Budget Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

Resource Description		2015-16 Estimated Actuals	2016-17 Budget	
9010	Other Restricted Local	10,046,811.84	10,046,811.84	
Total, Restric	eted Balance	10,046,811.84	10,046,811.84	

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	431,890.00	431,890.00	0.0%
5) TOTAL, REVENUES			431,890.00	431,890.00	0.0%
B. EXPENSES					-
1) Certificated Salaries		1000-1999	4,800.00	4,800.00	0.0%
2) Classified Salaries		2000-2999	51,900.00	51,900.00	0.0%
3) Employee Benefits		3000-3999	29,770.00	29,770.00	0.0%
4) Books and Supplies		4000-4999	269,220.00	269,220.00	0.0%
5) Services and Other Operating Expenses		5000-5999	102,600.00	83,600.00	-18.5%
6) Depreciation		6000-6999	0.00	0.00	0.0%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>		7100-7299, 7 <b>40</b> 0-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	6.0%
9) TOTAL, EXPENSES			458,290.00	439,290.00	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES			(26,400.00)	(7,400.00)	-72.0%
1) Interfund Transfers		;			
a) Transfers In		8900-8929	50,000.00	50,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses    a) Sources		8930-8979	0.00	G. <b>00</b>	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	
•		0900*0999			0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	**************************************		50,000.00	50,000,00	

0.0000000000000000000000000000000000000					
Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN				ŀ	
NET POSITION (C + D4)			23,600.00	42,600.00	80.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	232,716,28	242,417.28	4.2%
b) Audit Adjustments		9793	(13,899.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			218,817.28	242,417.28	10.8%
d) Other Restatements		9795	0,00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			218,817.28	242,417.28	10.8%
2) Ending Net Position, June 30 (E + F1e)			242,417.28	285,017.28	17.6%
Components of Ending Net Position		i			
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	16,070.00	51,140.00	218.2%
c) Unrestricted Net Position		9790	226,347,28	233,877.28	3,3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS 1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treas	игу	9111	0,00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit	,	9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0,00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets a) Land		9410	0.00		
b) Land improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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

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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
SYRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		<b>863</b> 9	332,690.00	332,690,00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	200.00	200.00	0.0%
Net Increase (Decrease) in the Fair Value of Investme	nts	8662	. <b>0</b> .00	. <b>0</b> .00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	99,000.00	99,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			431,890.00	431,890.00	0.0%
TOTAL, REVENUES			431,890.00	431,890.00	0.0%

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries	•	1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.90	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0,0%
Other Certificated Salaries		1900	4,800.00	4,800.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,800.00	4,800.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	44,900.00	44,900.00	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	7,000.00	7,000.00	0.0%
TOTAL, CLASSIFIED SALARIES			51,900.00	51,900.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	510.00	510.00	0.0%
PERS		3201-3202	5,320.00	5,320.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,040.00	4,040.00	0.0%
Health and Welfare Benefits		3401-3402	18,230.00	18,230.00	0.0%
Unemployment Insurance		3501-3502	50.00	50.00	0.0%
Workers' Compensation		3601-3602	1,620.00	1,620.00	0.0%
OPEB, Allocated		3701-3702	0.00	6.00	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			29,770.00	29,770.00	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	261,720.00	261,720.00	0.0%
Noncapitalized Equipment		4400	7,500.00	7,500.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			269,220.00	269,220.00	0.0%

			2015-16	2016-17	Percent
Description F	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
SERVICES AND OTHER OPERATING EXPENSES			· -		
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0,00	0.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	0,0%
insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	34,000.00	34,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	1	5600	32,500.00	13,500.00	-58,5%
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	35,100.00	35,100.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	6		102,600.00	83,600.00	-18.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	<b>0</b> .00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to Alf Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.0%
TOTAL, EXPENSES			450 000 00	400 000 00	4 481
O IAE, EAFEINGES			458,290.00	439,290.00	-4.1%

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	<b>50,</b> 000. <b>00</b>	50,000.00	0, <b>0</b> %
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	0.09
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0. <b>0</b> %
(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			<b>0</b> .00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	<b>0</b> .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			€.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			50,000.00	50,000.00	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	431,890.00	431,890.00	0.0%
5) TOTAL, REVENUES			431,890.00	431,890.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupit Services	3000-3999	İ	0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	<b>0</b> .00	0.0%
6) Enterprise	6000-6999		458,290.00	439,290.00	-4.1%
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) FOTAL, EXPENSES			458,290.00	439,290.00	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(26,400.00)	(7,400.00)	-72.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers in		8900-8929	50,000.00	50,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			50,000.00	50,000.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN					00.5%
NET POSITION (C + D4)			23,600.00	42,600.00	80.5%
F. NET POSITION				[	
1) Beginning Net Position				į	
a) As of July 1 - Unaudited		9791	232,716.28	242,417.28	4.2%
b) Audit Adjustments		9793	(13,899.00)	0.00	+100.0%
c) As of July 1 - Audited (F1a + F1b)			218,817.28	242,417.28	10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			218,817.28	242,417.28	10.8%
2) Ending Net Position, June 30 (E + F1e)			242,417.28	285,017.28	17.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	16,070.00	51,140.00	218.2%
c) Unrestricted Net Position		9790	226,347.28	233,877.26	3.3%

**82** 

Tulare Joint Union High Tulare County

#### July 1 Budget Other Enterprise Fund Exhibit: Restricted Net Position Detail

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
9010	Other Restricted Local	16,070.00	51,140.00
Total, Restr	icted Net Position	16,070.00	51,140.00

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	100,100,00	100,100.00	0.0%
5) TOTAL, REVENUES			100,100.00	100,100.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	100,100.00	100,100.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0,00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.60	0.60	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0,00	0.0%
9) TOTAL, EXPENSES			100,100.00	100,100.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
interfund Transfers     a) Transfers In		8900-8929	<b>0</b> .00	<b>Q</b> .00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0,00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position a) As of July 1 - Unaudited		9791	99,911.94	99,911.94	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			99,911.94	99,911.94	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			99,911.94	99,911.94	0.0%
2) Ending Net Position, June 30 (E + F1a)			99,911.94	99,911.94	0.0%
Components of Ending Net Position a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		97 <b>9</b> 7	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	99,911,94	89.911.94	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasury	,	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0,00		
9) Fixed Assets a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings	,	9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		-
g) Accumulated Depreciation - Equipment		9445	<b>0</b> .00		
h) Work in Progress		9450	<b>0</b> ,00		
10) TOTAL, ASSETS			<b>0</b> ,00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0,00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. DEFERRED INFLOWS OF RESOURCES					
i) Deferred inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0,00		
C. NET POSITION					
Net Position, June 30					
(G10 + H2) - (17 + J2)			0.00		

Tulare Joint Union High Tulare County

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2018-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sates		8639	100,000.00	100,000.00	0.0%
Interest		866 <b>0</b>	100.00	100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investi	ments	8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,100.00	100,100.00	0.0%
TOTAL, REVENUES			100,100.00	100,100.00	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. <b>00</b>	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	100,100.00	100,100.00	0.0%
Noncapitalized Equipment		4400	0,00	<b>0</b> .00	0.0%
TOTAL, BOOKS AND SUPPLIES			100,100.00	100,100.00	0.0%

Description Res	ource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0,0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		550 <b>0</b>	0.00	3.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0,00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			100,100.00	100,100.00	0.0%

Resource Codes	Object Codes	2015-18 Estimated Actuals	2016-17 Budget	Percent Difference
	8919	· 0. <b>00</b>	0.00	0.0%
		0.00	0.00	0.09
	:			
	7619	0.00	0.00	0.0%
		0.00	0.00	0.0%
	8965	6.00	0.00	0.0%
		0,00	00,0	0.0%
	<b>76</b> 51	0.00	0.00	0.0%
		0.00	6,00	0.0%
	8980	0.00	0.00	0.0%
	8990	0.00	0.00	0.0%
		0.00	0.00	% <b>0,0</b>
	Resource Codes	8919 	Resource Codes	Resource Codes   Object Codes   Estimated Actuals   Budget

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES	- Constitution of the Cons	•			
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	<b>0</b> .00	0.00	0. <b>0</b> %
4) Other Local Revenue		8600-8799	100,100.00	100,100.00	0.0%
5) TOTAL, REVENUES			100,100.00	100,100.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.09
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		100,100.00	100,100.00	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	Ехсерt 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			100,100.00	100,100,00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES			į		
interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses     Sources		<b>8930-897</b> 9	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		6980-8999	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 NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	99,911.94	99,911.94	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			99,911,94	99,911.94	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			99,911.94	99,911.94	0.0%
2) Ending Net Position, June 30 (E + F1e)		;	99,911.94	99,911.94	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	99,911.94	99,911.94	0.0%

93

Tulare Joint Union High Tulare County July 1 Budget Warehouse Revolving Fund Exhibit: Restricted Net Position Detail

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

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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	8,485,620.00	8,630,220.00	1.7%
5) TOTAL, REVENUES			8,485,620.00	8,630,220.00	1.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies	•	4000-4999	15,000.00	15,000.00	0.0%
5) Services and Other Operating Expenses		5000-5999	8,532,120.00	8,767,460.00	2.8%
6) Depreciation		6000-6999	0.00	0.00	0,0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7 <b>400</b> -74 <b>99</b>	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0,00	0.0%
9) TOTAL, EXPENSES			8,547,120.00	8,782,460.00	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER			(61, <b>500</b> .00)	(152,240.00)	147.5%
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES			(81,300,00)	(182,240.00)	141.576
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0,00	0.0%
b) Transfers Out		7600-7629	<b>0</b> .00	0.00	0.0%
Other Sources/Uses    a) Sources		8930-8979	0.00	0,00	0.0%
b) Uses		7630-7699	0.00	0,00	0.0%
<i>0</i> / 0363		1000-1033		0.00	1,000
3) Contributions		8980-8999	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2018-17 Budget	Percent Difference
E. NET (NCREASE (DECREASE) IN					
NET POSITION (C + D4)			(61,500.00)	(152,240.00)	147.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,370,462.86	2,308,962.86	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		-	2,370,462.86	2,308,962.86	-2.6%
d) Other Restatements		9795	<b>0</b> .00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,370,462.86	2,308,962.86	-2.6%
2) Ending Net Position, June 30 (E + F1e)			2,308,962.86	2,156,722.86	-6.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,308,962.86	2,156,722.86	-6.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS  1) Cash		_			
a) in County Treasury	·	9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0,00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	. <b>0</b> .00		
2) investments		9150	<b>0</b> .00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
I, DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

					······
<u>Description</u>	Resource Codes	Object Codes	2015-16 Estimated Actuals	2018-17 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Granfor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		<b>9</b> 66 <b>6</b>	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (i7 + J2)			0,00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0,00	0,00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	<b>0</b> .00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0,00	0.00	0.0%
Interest		8660	7,500.00	12,500.00	66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	8,477,120.00	8,616,720.00	1.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,000.00	1,000.00	0,0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,485,620.00	8,630,220, <b>00</b>	1.7%
TOTAL, REVENUES			8,485,620.00	8,630,220.00	1.7%

Description	Resource Codes	Object Codes	2015-18 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0,00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0,00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0,00	. <b>0</b> .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	15,000.00	15,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,000.00	15,000.00	0.0%

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Tulare Joint Union High Tulare County July 1 Budget Self-Insurance Fund Expenses by Object

Description R	lesource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.09
Dues and Memberships		5300	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	•	5600	50,000.00	50,000.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5 <b>8</b> 00	8,482,120.00	8,717,460.00	2.8%
Communications		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	5		8,532,120.00	8,767,460.00	2.8%
DEPRECIATION			4.1		
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL. EXPENSES			8.547.120.00	8.782.460.00	2.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0,00	0.0%
(c) TOTAL, SOURCES		·	D. <b>00</b>	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	0.09
2) Federal Revenue		8100-8299	6.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	8,485,620.00	8,630,220.00	1.79
5) TOTAL, REVENUES			8,485,620.00	8,630,220,00	1.79
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	<b>0</b> .00	0.09
6) Enterprise	6000-6999		8,547,120.00	8,782,460.00	2.89
7) General Administration	7000-7999		0.00	<b>6</b> .00	0.09
8) Plant Services	8000-8999		0.00	0.00	0.09
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			8,547,120.00	8,782,460.00	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER		:			
FINANCING SOURCES AND USES (A5 - B10)			(61,500.00)	(152,240.00)	147.5%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses     Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

Tulare Joint Union High Tulare County

## July 1 Budget Self-Insurance Fund Expenses by Function

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E, NET INCREASE (DECREASE) IN					
NET POSITION (C + D4)			(61,500,00)	(152,240.00)	147.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,370,462.86	2,308,962.86	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			2,370,462.86	2,308,962.86	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,370,462.86	2,308,962.86	-2.6%
2) Ending Net Position, June 30 (E + F1e)	•	.	2,308,962.86	2,156,722.86	-6,6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,308,962.86	2,156,722,86	-6.6%

104

Tulare Joint Union High Tulare County

#### July 1 Budget Self-Insurance Fund Exhibit: Restricted Net Position Detail

Resource Description		2015-16 Estimated Actuals	2016-17 Budget
Total, Restr	icted Net Position	0.00	0.00

The second secon	2015	-16 Estimated	Actuals	2016-17 Budget			
Description	P-2 AOA	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	1						
Education, Special Education NPS/LCI	1						
and Extended Year, and Community Day	ŀ						
Schoot (includes Necessary Small School	1						
ADA)	4,941.86	4,941.86	4,941.86	4,868.32	4,868.32	4,868.32	
2. Total Basic Aid Cholce/Court Ordered	1						
Voluntary Pupil Transfer Regular ADA							
includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation	i						
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					,	ļ	
School (ADA not included in Line A1 above)							
4. Total, District Regular ADA							
(Sum of Lines A1 through A3)	4,941.86	4,941.86	4,941.86	4,868.32	4,868.32	4,868.32	
5. District Funded County Program ADA			1				
a. County Community Schools							
Special Education-Special Day Class     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	1			:			
Resource Conservation Schools							
f. County School Tuition Fund							
(Out of State Tuition) [EC 2000 and 46380]	L						
g. Total, District Funded County Program ADA							
(Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00	
6. TOTAL DISTRICT ADA	1				j		
(Sum of Line A4 and Line A5g)	4,941.86	4,941.86	4,941.86	4,868.32	4,868.32	4,868.32	
7. Adults in Correctional Facilities	ENEWS ROUSE NAMES AND			J9Japa94689 (854) a.540	NYON ERECTED AND RE	2000 1088 Y.J. 69, 4, 109, 809	
8. Charter School ADA (Enter Charter School ADA using							
Tab C. Charter School ADA using							
rad G. Chaner School ADA)	0,31/61/00,07817,96487/4083	yya erang barasayay ay	me a Ester Garagaliado	90089843858569			

	2015-	16 Estimated	Actuals	2	016-17 Budge	et .
				Estimated P-2	Estimated	Estimated
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
B. COUNTY OFFICE OF EDUCATION						
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	77.07	77.07	77.07	77.07	77.07	77.07
c. Special Education-NPS/LCI						
d. Special Education Extended Year	3.09	3.09	3.09	3.09	3.09	3.09
e. Other County Operated Programs:						
Opportunity Schools and Full Day				i i		
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural	i					
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)	80.16	80.16	80.16	80.16	80.16	80.16
3. TOTAL COUNTY OFFICE ADA						
(Sum of Lines B1d and B2g)	80.16	80.16	80.16	80.16	80.16	80.16
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA						
(Enter Charter School ADA using						
Tab C. Charter School ADA)						

a. County Community Schools b. Special Education-Special Day Class c. 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) 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	and o obtains		14 P 41			-1-1-1	
Description   P-2 ADA		2015-	16 Estimated	Actuals	2	016-17 Buage	∍t
Description   P-2 ADA					Estimated P-2	Estimated	Estimated
Authoriting LEAr reporting duarter school SACS financial data in their Fund 01.00, or 92 use this worksheet to report ADA for those charter schools. Charter school applications of the properties of the properti	Description	P-2 ADA	Annual ADA	Funded ADA	ADA		Funded ADA
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use, this worksheet to report first ADA						•	
FUND 0f: Charter School ADA corresponding to SACS financial data reported in Fund 01. 1. Total Charter School Regular ADA							
1. Total Charter School Regular ADA Charter School County Program Alternative Education ADA a. County Group Home and institution Pupils b. Juvariac Halls, Homes, and Carrige c. Probablor Referred, Charter School County Program Alternative Education ADA (3. Total, Charter School County Program ADA a. County Community Schools b. Special Education ADA (3. County Community Schools b. Special Education ADA (3. County Community Schools county Community Schools county Community Schools b. Special Education Newsort County Community Schools county C	Charter schools reporting SACS financial data separately	from their author	izing LEAs in Fu	nd 01 of Fund 62	use this worksho	et to report their	ADA.
1. Total Charter School Regular ADA Charter School County Program Alternative Education ADA a. County Group Home and institution Pupils b. Juvariac Halls, Homes, and Carrige c. Probablor Referred, Charter School County Program Alternative Education ADA (3. Total, Charter School County Program ADA a. County Community Schools b. Special Education ADA (3. County Community Schools b. Special Education ADA (3. County Community Schools county Community Schools county Community Schools b. Special Education Newsort County Community Schools county C	FIND 01: Charter School ADA corresponding to SA	CS financial dat	a sanodad in Eu	and O1			
2. Charter School County Program Alternative Education ADA a. County Group Home and Institution Pupilis b. Juvenitier Halls, Homes, and Campa c. Probation Referred. Or Probation or Parole. Expelled per EC 48915(a) or (c) [EC 2574(c)(4)/A] d. Total, Charter School County Program Alternative Education ADA a. County Community Schools b. Seceial Education-APS-ACC d. Smart of Lines C2a through C2c) S. Seceial Education-NFSA.Cl d. Spedial Education-NFSA.Cl d. Total, Charter School Analog Sum of Lines C1, C2d, and C31) 149.36 145.93 149.36 198.86 194.29 196.86  FUND 99 or 82: Charter School ADA corresponding to SACS financial data reported in Fund 99 or Fund 62.  5. Total Charter School Rogular ADA 8. Charter School County Program Alternative Education ADA a. County County Program AIDA AID Charter School Fundial County Program AIDA AID Charter School Fundial County Program AIDA AID Charter School Fundial County Program ADA a. County County Foreign ADA a. County County Program ADA a. County County Program ADA a. County County Program ADA a. Special Education-NF9A.Cl b. Special Education-NF9A.Cl c. Special Education-NF9A.Cl c. Special Education-NF9A.Cl c. Special Education-NF9A.Cl c. Special Education-NF9A.Cl c. Special Education-NF9A.Cl c. Special Education-NF9A.Cl c. Special Education-NF9A.Cl c. Special Education-NF9A.Cl c. Special Education-NF9A.Cl c. Special Education-NF9A.Cl c. Special Education-NF9A.Cl c. Special Edu					:		
Education ADA   a. County Croup Home and Institution Pupils   b. Juverile Halls, Homes, and Carngs		149.36	145.93	149.36	198.86	194.29	198.86
a. County Croup Home and Institution Pupils b. Juveriller Halls, Komes, and Camps c. Probation Referred. On Probation or Parole, Expeled per EC 48915(a) or (c) (EC 2574c(c)(4)A)] d. Total, Charter School County Program ADA (Sum of Lines Cat finough Cac) 3. Charter School Funded County Program ADA a. County Community Schools b. Secial Education ADA c. Special Education APSELCI d. Special Education Special Day Class c. Special Education Special Day Class c. Special Education Special Day Class c. Special Education Special Day Class c. Special Education Special Day Class c. Special Education Special Day Class c. Special Education Special Day Class c. Special Education Special Day Class c. Special Education Special Day Class c. Special Education Special Day Class c. Special Education Special Day Class c. Special Education Special Day Class c. Special Education Special Day Class c. Special Education Special Day Class community Classes, Specialized Secondary Schools. Technical, Agricultural, and Natural Resource Conservation Schools 1. Total, Charter School Funded County Program ADA (Sum of Lines Cla Education ADA c. Charter School Regular ADA a. County Croup Home and Institution Pupils b. Juvenite Halls, Homes, and Camps c. Probation Referred, On Probation or Parole, Expelled per Ed 48915(a) or (c) EC 2574(c)(4)A) d. Total, Charter School County Program ADA a. County Croup Home and Institution Pupils b. Juvenite Halls, Homes, and Camps c. Probation Referred, On Probation or Parole, Expelled per Ed 48915(a) or (c) EC 2574(c)(4)A) d. Total, Charter School County Program ADA a. County Community Schools b. Special Education ADA c. Special Education APSELCI d. Special Education APSELCI d. Special Education APSELCI d. Special Education APSELCI d. Special Education APSELCI d. Special Education APSELCI d. Special Education APSELCI d. Special Education APSELCI d. Special Education APSELCI d. Special Education APSELCI d. Special Education APSELCI d. Special Education APSELCI d. Special Education APSELCI d. Special Education AP	, ,						
D. Juverille Hallis, Flores, and Camps   C. Probation Referred, On Probation or Parcle, Expelled per EC 48015(a) or (c) [EC 2574(c)(4)(A)]		ļ					
C. Probation Referred, On Probation or Parole. Expeleid per EC 48915(p. (ro) [SC 2574(c)44(A)] d. Total, Charter School County Program Alternative Education ADA a. County Cemmunity Schools b. Special Education-NPSLC1 c. Special Education-NPSLC1 c. Special Education-NPSLC1 c. Special Education-NPSLC1 c. Special Education-NPSLC1 c. Special Education-NPSLC1 c. Special Education-NPSLC1 c. Special Education-NPSLC1 c. Special Education Evended Year e. Other County Operated Programs: Opportunity Schools and Full Cay Opportunity Schools and Full Cay Opportunity Schools and Full Cay Opportunity Schools and Full Cay Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools 1. Total, Charter School Funded County Program ADA (Sum of Lines C3s through C49) 2. ToTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C31) 3. Total Charter School Regular ADA 3. County Croup Home and Institution Pupits 3. Juvenite Halls, Homes, and Camps C. Probation Referred, Cn Probation or Parole, Expledited per C4 6891(s) or (c) [EC 2574(c)4)(A)) 4. ToTAL, Charter School County Program ADA (Sum of Lines C3s through C49) 3. Special Education-NPSCC1 3. Special Education-NPSCC1 4. Special Education-NPSCC1 5. Total Charter School County Program ADA 3. County Croup Home and Institution Pupits 3. Juvenite Halls, Homes, and Camps 4. Pupits Bert Education ADA (Sum of Lines C48 through C50) 5. Special Education-NPSCC1 5. Special Education-NPSCC1 6. Special Education-NPSCC1 7. Charter School Funded County Program ADA 6. Special Education-NPSCC1 7. Special Education-NPSCC1 7. Special Education-NPSCC1 7. Special Education-NPSCC1 7. Special Education-NPSCC1 7. Special Education-NPSCC1 7. Special Education-NPSCC1 7. Special Education-NPSCC1 7. Special Education-NPSCC1 7. Special Education-NPSCC1 7. Special Education-NPSCC1 7. Special Education-NPSCC1 7. Special Education-NPSCC1 7. Special Education-NPSCC1 7. Special Education-NPSCC1 7. Special Education-NPSCC1 7. Special Education-NPSCC1 7. Special							
Expelled per EC 44915(a) or (c) [EC 2574(c)(4)(A)] d. Total (, Pater's School County Program Alternative Education ADA (Sum of Lines C2a through C2c) 3. Charter School Funded County Program ADA a. County Community Schools b. Special Education-Special Day Class c. Special Education-Special Day Class c. Special Education-Special Day Class c. Special Education-Special Day Class c. Special Education-Special Day Class c. Special Education-Special Day Class c. Special Education-Special Day Class c. Special Education-Special Day Class c. Special Education-Special Day Class c. Special Education-Special Day Class c. Special Education-Special Day Class c. Special Education-Special Day Class c. Special Education-Special County Copportunity Schools and Ful Day Copportunity Schools and Ful Day Copportunity Classes, Specialized Secondary Schools, Testifical, Agricular, and Natural Resource Conservation Schools 1. 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 0.00 0.							
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)							
Alternative Education ADA   (Sum of Lines C2s through C2c)   0.00   0.	d Total Charter School County Program						
Sum of Lines Cat through Cac)   0.00   0.0							
3. Charter School Funded County Program ADA a. County Community Schools b. Special Education-Special Day Class c. Special Education-Special Day Class c. Special Education PSSLCI d. Special Education	·	0.00	0.00	0.00	0.00	0.00	0.00
a. County Community Schools b. Special Education-Nes/LCI d. Special Education-Nes/LCI d. Special Education-Nes/LCI d. Special Education-Nes/LCI d. Special Education-Nes/LCI d. Special Education-Review of the Special Education Extended Year Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Special Education Extended Year Schools, Technical, Agricultural, and Natural Resource Conservation Schools f. Total, Charter School Funded County Program ADA (Sum of Lines C3 atthrough C3e) (Sum of Lines C1a through C3e) (Sum of Lines C1a through C3e) (Sum of Lines C1, C2d, and C3f) (Sum of Lines C1, C2d, and C3f) (Sum of Lines C1, C2d, and C3f) (Sum of Lines C1, C2d, and C3f) (Sum of Lines C1, C2d, and C3f) (Sum of Lines C1, C2d, and C3f) (Sum of Lines C1, C2d, and C3f) (Sum of Lines C1, C2d, and C3f) (Sum of Lines C1, C2d, and C3f) (Sum of Lines C1, C2d, and C3f) (Sum of Lines C1, C2d, and C3f) (Sum of Lines C2, Charter School ADA Corresponding to SACS financial data reported in Fund 09 or Fund 62.  5. Total Charter School County Program Alternative Education ADA a. County Croup Home and Institution Pupils b. Juverille Halls, Homes, and Camps c. Probation Referred, On Probation or Parole, Expleited per C4,8915(6) or (C) (EC 2574(C)(4)(A)) d. Total, Charter School County Program ADA Alternative Education-Reported DAP (Sum of Lines C6a through C6e) 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,			0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class c. Special Education-Special Carlot Section of County Programs Copportunity Schools and Full Edwards County Program ADA (Sum of Lines C6a through C6c)  5. Total, Charter School Regular ADA (Sum of Lines C6a through C6c)  6. Charter School Funded County Program ADA (Sum of Lines C6a through C7c)  7. Total, Charter School County Program ADA (Sum of Lines C6a through C6c)  8. Expecied per EC 48916(a) or (a) [EC 2574(c)(4)(A)]  9. Total, Charter School County Program ADA (Sum of Lines C6a through C6c)  9. Special Education-Special Day Class C. Special Education-							
C. Special Education-NPS/LCI d. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Cay Opportunity Classes, Special Zed Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools f. Total, Charter School Funded County Program ADA (Sum of Lines C1 through C2e) (Sum of Lines C1, C2d, and C3f) f. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)  FUND 09 or 82: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.  5. Total Charter School Regular ADA Charter School County Program Alternative Education ADA a. County Group Home and Institution Pupits D. Juvenille Halls, Homes, and Camps c. Probation Referred, On Probation or Parole, Expelied per EC 48915(a) or (c) (EC 2574(c)(4)(A)) d. Total, Charter School County Program ADA (Sum of Lines C8 through C8c) Charter School Funded County Program ADA a. County Community Schools b. Special Education-Neptic C1 d. Special Education-Neptic C1 d. Special Education-Neptic C2 d. Special Education-Neptic C3 d. Special Education-Neptic C3 d. Special Education-Special Day Class C. Special Education-Special Day Class C. Special Education-Neptic C3 d. Special Education-Special Day Class C. Special Education-Special Day Class C. Special Education-Neptic C3 d. Special Education-Special Day Class C. Special Education-Special Day Class C. Special Education-Special Day Class C. Special Education-Special Day Class C. Special Education-Special Day Class Control County Operated Programs Copportunity Schools and Full Day Copportunity Schools and Full Day Copportunity Schools and Full Day Copportunity Schools and Full Day Copportunity Schools and Full Day Copportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools f. Total, Charter School Funded County Program ADA (Sum of Lines C5, C8d, and C7f) g. 0.00 0.00 0.00 0.00 0.00 0.00 0.00 g. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C8d, and C7f) g.	, , , , , , , , , , , , , , , , , , , ,						
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Surn of Lines C3a through C3e)	•						
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Sum of Lines C1, C2d, and C3f    149.36   145.93   149.36   198.86   194.29   198.86	`	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 82: 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 Croup Home and Institution Pupits b. Juvenile Halls, Homes, and Camps c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (of EC 2574(c)(4)(A)) d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) c. Charter School Funded County Program ADA a. County Community Schools b. Special Education-Special Day Class c. Special Education-NPS/LCl d. Special Education-NPS/LCl d. Special Education-NPS/LCl d. Special Education-Special Day Class c. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classess, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) d. One One One One One One One One One S. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C5d, and C7f) One One One One One One One One One One							
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5. Total Charter School Regular ADA 6. Charter School County Program Alternative Education ADA a. County Group Home and Institution Pupits b. Juvenile Halls, Homes, and Camps c. Probation Referred. On Probation or Parole, Expelled per EC 4819(fa) or (c) [C2 2574(c)(4)(A)] d. Total, Charter School County Program Alternative Education ADA (Sum of Lines CRa through C6c) 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-NPS/LCI d. Special Education-Special Day Class c. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity	FUND 99 or 82: Charter School ADA corresponding	to SACS financi	el data renorted	l in Fund 09 or F	and 62		
6. Charter School County Program Alternative Education ADA a. County Group Home and Institution Pupits 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 Atternative Education ADA (Sum of Lines C6a through C6c) 7. Charter School Funded County Program ADA a. County Community Schools b. Special Education-NPS/LCI d. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Schools and Full Day Opportunity Schools and Full Day Opportunity Schools f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) 8. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62	***************************************		Trade reported				
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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) 7. Charter School Funded County Program ADA a. County Community Schools b. Special Education-Special Day Class c. Special Education-Special Day Class c. Special Education-Special Day Class c. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day 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) 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C8, C6d, and C7f) 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62		I	1		1		
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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 G7a through C7e) 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62	7. Charter School Funded County Program ADA						
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) 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62							
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Schools, Technical, Agricultural, and Natural Resource Conservation Schools  f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62			i		i		
Resource Conservation Schools  f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)  8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)  9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62		1					l
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(Sum of Lines C5, C6d, and C7f) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	•	V.V0	0.00	0.00	0.00		
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Reported in Fund 01, 09, or 62	9. TOTAL CHARTER SCHOOL ADA	0.00	0.00	0,00	0.00	5.00	3.00
				ļ	l	l	
		149.36	145.93	149.36	198.86	194.29	198.86

#### July 1 Budget 2015-16 Estimated Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

108

54 72249 0000000 Form CEA

PARTI - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	25,146,942.00	301	73,000,00	303	25,073,942.00	305	437,300.00		307	24,636,642.00	309
2000 - Classified Salaries	7,665,180.00	311	0,00	313	7,665,180.00	315	940,400.00		317	6,724,780.00	319
3000 - Employee Benefits	14,553,822,00	321	967,823.00	323	13,585,999.00	325	862,010.00		327	12,723,989.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,218,035,00	331	254,820.00	333	3,963,215.00	335	1,343,210.00		337	2,620,005.00	339
5000 - Services & 7300 - Indirect Costs	4,755,039.00	341	140,100.00	343	4,614,939.00	345	(117,514.00)		347	4,732,453.00	349
			TO	DTAL	54,903,275.00	365		1	TOTAL	51,437,869.00	369

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

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

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

			EDP
PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.
1. Teacher Salaries as Per EC 41011.	1100	19,230,898.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	551,400.00	380
3. STRS	3101 & 3102	2,989,326.00	382
4. PERS	3201 & 3202	53,880.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	353,770.00	384
6. Health & Welfare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	3,431,900.00	385
7. Unemployment Insurance.	3501 & 3502	11,280.00	390
8. Workers' Compensation Insurance.	3601 & 3602	578,060.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	l l
10. Other Benefits (EC 22310).	. 3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		27,200,514.00	395
12. Less: Teacher and Instructional Aide Salaries and			
Benefits deducted in Column 2		95,033.00	
13a. Less: Teacher and Instructional Aide Salaries and			
Benefits (other than Lottery) deducted in Column 4a (Extracted)		92,180.00	396
b. Less: Teacher and Instructional Aide Salaries and			
Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		27,013,301.00	397
15. Percent of Current Cost of Education Expended for Classroom			
Compensation (EDP 397 divided by EDP 369) Line 15 must			
equal or exceed 60% for elementary, 55% for unified and 50%			
for high school districts to avoid penalty under provisions of EC 41372		52.52%	4 l
16. District is exempt from EC 41372 because it meets the provisions			
of EC 41374. (if exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT				
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.				
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%		
2.	Percentage spent by this district (Part II, Line 15)	52.52%		
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%		
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	51,437,869.00		
<u>5.</u>	Deficiency Amount (Part III, Line 3 times Line 4)	0.00		

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

### July 1 Budget 2015-16 Estimated Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

109

54 72249 0000000 Form CEA

California Dept of Education SACS Financial Reporting Software - 2016.1.0 File: cea (Rev 03/23/2016)

#### July 1 Budget 2016-17 Budget GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

110

54 72249 0000000 Form CEB

PARTI - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificaled Salaries	28,023,153.00	301	98,600.00	303	27,924,553.00	305	862,400.00		307	27,062,153.00	309
2000 - Classified Salaries	8,061,940.00	311	0,00	313	8,061,940.00	315	955,500.00		317	7,106,440.00	319
3000 - Employee Benefits	15,848,855.00	321	977,543.00	323	14,871,312.00	325	881,750.00		327	13,989,562.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,772,140.00	331	281,500.00	333	4,490,640.00	335	1,187,950.00		337	3,302,690.00	339
5000 - Services & 7300 - Indirect Costs	5,337,913.00	341	137,400.00	343	5,200,513.00	345	(202,430.00)		347	5,402,943.00	349
			TO	OTAL	60,548,958.00	365		7	OTAL	56,863,788.00	369

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

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

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

L				EDP
	INIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.
1. Teach	er Salaries as Per EC 41011	1100	21,293,303.00	375
2. Salarie	es of Instructional Aides Per EC 41011	2100	576,330.00	380
3. STRS.		3101 & 3102	3,369,066.00	382
4. PERS.		3201 & 3202	21,670.00	383
5. OASD	l - Regular, Medicare and Allernative.	3301 & 3302	362,890.00	384
6. Health	& Welfare Benefits (EC 41372)			
(Includ	de Health, Dental, Vision, Pharmaceutical, and			
Annuit	ly Plans).	3401 & 3402	3,814,560.00	385
7. Unemp	ployment Insurance.	3501 & 3502	11,030.00	390
8. Worke	ers' Compensation Insurance.	3601 & 3602	605,700.00	392
9. OPEB	, Active Employees (EC 41372).	3751 & 3752	0.00	]
10. Other	Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTO	OTAL Salaries and Benefits (Sum Lines 1 - 10).	. , , , , , , , , , , , , , , , ,	30,054,549.00	395
12. Less.	Teacher and Instructional Aide Salaries and	, 		
Benefi	ts deducted in Column 2		130,353.00	
13a, Less: <sup>-</sup>	Teacher and Instructional Aide Salaries and			
Benefi	ts (other than Lottery) deducted in Column 4a (Extracted).		127,500.00	396
	Teacher and Instructional Aide Salaries and			
	ts (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL	L SALARIES AND BENEFITS.		29,796,696.00	397
<ol><li>Percer</li></ol>	nt of Current Cost of Education Expended for Classroom			
Comp	ensation (EDP 397 divided by EDP 369) Line 15 must			
equal	or exceed 60% for elementary, 55% for unified and 50%			١.
for hig	ph school districts to avoid penalty under provisions of EC 41372.		52.40%	]
<ol><li>District</li></ol>	I is exempt from EC 41372 because it meets the provisions			
of EC	41374. (If exempt, enter 'X')	<u>.</u>		

PAF	T III: DEFICIENCY AMOUNT	······································				
	A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.					
1.	Minimum percentage required (50% elementary, 55% unified, 50% high)	50.00%				
2.	Percentage spent by this district (Part II, Line 15)					
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%				
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	56,863,788.00				
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0,00				

DADTINA	Euntanotion	for adjustments	anthrod in D	and I Callings	Alle Communication
IFAR I IV:	CIDIALIANUIN	IOF ACHUSTIMBRIS	emeren in P	AL I. LOUIMA	An Ireallizeas

July 1 Budget 2016-17 Budget GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

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54 72249 0000000 Form CEB

California Dept of Education SACS Financial Reporting Software - 2016.1.0 File: ceb (Rev 03/23/2016)

July 1 Budget 2015-16 Estimated Actuals Schedule of Long-Term Liabilities

Governmental Activities:  General Obligation Bonds Payable State School Building Loans Payable Certificates of Participation Payable		Adjustments/ Restatements	Balance July 1	Increases	Decreases	Ending Balance June 30	Arriounts Due Within One Year
0							
State School Building Loans Payable Certificates of Participation Payable	32,128,364.85	18,985,279.00	51,113,643,85	422,300.00	3,542,450.00	47,993,493.85	2,075,117.00
Certificates of Participation Payable			0.00			0.00	
			00'0			00.0	
	66,267.21	(57,219.00)	9,048.21		9,048.21	0.00	0.00
			0.00			0.00	
Term Debt	733,249.00		733,249.00		54,322.00	678,927.00	54,322.00
Net Pension Liability			00'0			0.00	
Net OPEB Obligation 11,579,	11,579,477.00		11,579,477.00		72,743.00	11,506,734.00	
Compensated Absences Payable 217,	217,107.52		217,107.52		217,107.52	00:0	The state of the s
Governmental activities long-term liabilities 44,724,	44,724,465.58	18,928,060.00	63,652,525.58	422,300.00	3,895,670.73	60,179,154.85	2,129,439.00
Business-Type Activities:							
General Obligation Bonds Payable			00.00			0:00	
State School Building Loans Payable			00.0			00:00	
Certificates of Participation Payable			0.00			00:00	-
Capital Leases Payable			0.00			00'0	
Lease Revenue Bonds Payable			0.00			00:0	
Other General Long-Term Debt			0.00			00:00	
Net Pension Liability			0.00			00.00	
Net OPEB Obligation			00.00			00:00	
Compensated Absences Payable			0.00			00.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	00:00	0:00	0.00

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Part I	<ul> <li>General</li> </ul>	Administrative	Share of Plant	Services (	Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

### A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1.	Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
	(Functions 7200-7700, goals 0000 and 9000)

2,796,918.00

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

_			
- 1			
- 1			
- 1			
- 1			
- 1			
- 1			
- 1			
- 1			
- 1			
- 1			

### 3. Salaries and Benefits - All Other Activities

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

43,623,236.00

 Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 6.41%

### Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

### A. Normal Separation Costs (optional)

### B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.	00

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Pai	rt III -	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A.		lirect Costs	
	1.	Other General Administration, less portion charged to restricted resources or specific goals	
		(Functions 7200-7600, objects 1000-5999, minus Line B9)	3,251,745.00
	2.	Centralized Data Processing, less portion charged to restricted resources or specific goals	
	_	(Function 7700, objects 1000-5999, minus Line B10)	<u>1,466,810.00</u>
	٥.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	
			27,500.00
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	
	_		0.00
	5.	Plant Maintenance and Operations (portion relating to general administrative offices only)	
	6	(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	426,247.24
	0.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
	7.	Adjustment for Employment Separation Costs	
	•	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
		b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,172,302.24
	9.	Carry-Forward Adjustment (Part IV, Line F)	1,097,175.32
	10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,269,477.56
В.	Ba	se Costs	
	1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	30,092,104.00
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,739,301.00
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	6,096,083.00
	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,248,340.00
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
	6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
	7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999,	
		minus Part III, Line A4)  External Financial Audit. Single Audit and Other (Functions 7400 7404	381,036.00
	Ο.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
	9.	Other General Administration (portion charged to restricted resources or specific goals only)	
		(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
		resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	19,548.00
	10.	Centralized Data Processing (portion charged to restricted resources or specific goals only)	
		(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
		except 0000 and 9000, objects 1000-5999)	0.00
	11.	Plant Maintenance and Operations (all except portion relating to general administrative offices)	
		(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	6,223,475.76
	12.	Facilities Rents and Leases (all except portion relating to general administrative offices)	2.00
	13	(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) Adjustment for Employment Separation Costs	0.00
	13.	a. Less: Normal Separation Costs (Part II, Line A)	0.00
		b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,577,127.00
	15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,775,480.00
	17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	56,152,494.76
C.	Stra	ight Indirect Cost Percentage Before Carry-Forward Adjustment	
		r information only - not for use when claiming/recovering indirect costs)	
		e A8 divided by Line B18)	9.21%
D.	Prál	iminary Proposed Indirect Cost Rate	
٥.		r final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)	
	•	e A10 divided by Line B18)	11.17%
	,		

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115

### Part IV - Carry-forward Adjustment

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

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

Α.	indirect o	osts incurred in the current year (Part III, Line A8)	5,172,302.24	
В.	Carry-for	ward adjustment from prior year(s)		
	1. Carry	r-forward adjustment from the second prior year	91,388.19	
	2. Carry	r-forward adjustment amount deferred from prior year(s), if any	0.00	
C.	Carry-for	ward adjustment for under- or over-recovery in the current year		
		er-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (7.42%) times Part III, Line B18); zero if negative	1,097,175.32	
	(аррг	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of coved indirect cost rate (7.42%) times Part III, Line B18) or (the highest rate used to rer costs from any program (4.93%) times Part III, Line B18); zero if positive	0.00_	
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	1,097,175.32	
E.	E. Optional allocation of negative carry-forward adjustment over more than one year			
	the LEA c	ne rate at which pay request that justment over more pan approved rate.		
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable	
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable	
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable	
	LEA requ	est for Option 1, Option 2, or Option 3		
			1	
F.		ward adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	1,097,175.32	

Tulare Joint Union High Tulare County

# July 1 Budget 2015-16 Estimated Actuals Exhibit A: Indirect Cost Rates Charged to Programs

54 72249 0000000 Form ICR

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Approved indirect cost rate: 7.42% Highest rate used in any program: 4.93%

_	Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
	01	3060	198,957.00	1,609.00	0.81%
	13	5310	2,775,480.00	136,700.00	4.93%

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

54 72249 0000000 Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals _
A. AMOUNT AVAILABLE FOR THIS FISCAL	_ YEAR				
Adjusted Beginning Fund Balance	9791-9795	561,486.63		342,098.99	903,585.62
2. State Lottery Revenue	8560	632,700.00		168,060.00	800,760.00
Other Local Revenue	8600-8799	0.00	·	0.00	0.00
Transfers from Funds of					
Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted				·	
Resources (Total must be zero)	8980	0.00			0.00
6. Total Available					
(Sum Lines A1 through A5)		1,194,186.63	0.00	510,158.99	1,704,345.6
3. EXPENDITURES AND OTHER FINANCII	NG USES				
Certificated Salaries	1000-1999	437,300.00		·	437,300.0
<ol><li>Classified Salaries</li></ol>	2000-2999	0.00			0.0
<ol><li>Employee Benefits</li></ol>	3000-3999	235,840.00			235,840.0
Books and Supplies	4000-4999	0.00		168,000.00	168,000.0
<ol><li>a. Services and Other Operating Expenditures (Resource 1100)</li></ol>	5000-5999	0.00			0.0
<ul> <li>b. Services and Other Operating Expenditures (Resource 6300)</li> </ul>	5000-5999, except 5100, 5710, 5800				
Duplicating Costs for     Instructional Materials     (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00		•	0.0
7. Tuition	7100-7199	0.00			0.0
Interagency Transfers Out     a. To Other Districts, County     Offices, and Charter Schools	7211,7212,7221,				
· ·	7222,7281,7282	0.00	:		0.0
b. To JPAs and All Others	7213,7223, 7283,7299	0.00		·	0.0
<ol><li>Transfers of Indirect Costs</li></ol>	7300-7399				
10. Debt Service	7400-7499	0.00			0.0
11. All Other Financing Uses	7630-7699	0.00		· · · · · · · · · · · · · · · · · · ·	0.00
12. Total Expenditures and Other Financing	g Uses				
(Sum Lines B1 through B11)		673,140.00	0.00	168,000.00	841,140.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12) COMMENTS:	979Z	521,046.63	0.00	342,158,99	863,205.62

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

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

Facer projections for influencement year 1 and 2 in Cohemis C and E. control year C column A in actual Column C column C			Unrestricted				
Content   Cont	Description		Budget (Form 01)	Change (Cols, C-A/A)	Projection	Change (Cols. E-C/C)	Projection
REVENDES AND OTHER RINANCING SOURCES   \$0.04909   \$4,477,941.00   1.52%   \$5,276,413.00   .0.09%   .0.09%   .0.00%   .	(Enter projections for subsequent years 1 and 2 in Columns C and	E;					
1. CFFReement Limit Sources   810-8099   54,877,544.00   -0.095   54,447,054.00   1.275   5,275,41.10	current year - Column A - is extracted)	ŕ					
2. Februal Revenues	A. REVENUES AND OTHER FINANCING SOURCES	****					
3. Older State Revenues					54,447,054.00		55,276,413.00
A. Other Local Revenues   \$60,04799   \$60,00000   \$0.00%   \$36,00000   \$0.00%   \$36,00000   \$0.00%   \$36,00000   \$0.00%   \$0.00%   \$0.00   \$0.00%					691 202 00		707 935 00
a. Transfer In         8900-9927 0.00         0.00         0.09% 0.00         0.00         0.09% 0.00         0.00         0.09% 0.00         0.00         0.09% 0.00%         0.00         0.09% 0.00%         0.00% 0.00%         0.00% 0.00%         0.00% 0.00%         0.00% 	4. Other Local Revenues						360,000,00
B. Other Sources   990-8979   0.00   0.00%	5. Other Financing Sources						
C. Contributions (1929) (1939)							0.00
S. TOMA (Sum Fines A1 thru A5c)							
Certificated Salaries   25,186,470.00   26,839,970.00   378,380.00		8980-8999					
1. Certificated Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment b. Total Certificated Salaries (Sum lines B) in thru B1d) c. Cost-of-Living Adjustment c. Total Certificated Salaries (Sum lines B) in thru B1d) c. Base Salaries c. Base Salaries c. State Certificated Salaries (Sum lines B) in thru B1d) c. State & Column Adjustment c. State Certificated Salaries (Sum lines B) in thru B1d) c. State & Column Adjustment c. State Certificated Salaries c. Total Classificated Classificated Costs c. State Classificated Classificated Costs c. State Classificated Classificated Costs c. Committed Classificated Classificated Costs c. Committed Classificated c. Committed Classificated c. Committed Classificated c. Committed Classificated c. Committed c. Committed c. Committed c. Committed c. Committed c. Committed c. Committed c. Committed c. Committed c.			33,010,242.00	-0.08%	53,309,220.00	1.3876	34,413,312.00
a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments c. Total Critical Salaries (Sum lines Blu thru Bld) c. Classified Salaries a. Base Salaries a. Base Salaries b. Step & Column Adjustment c. Total Critical Salaries (Sum lines Blu thru Bld) c. Classified Salaries a. Base Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment c. Cost-of-Living Adjustment c. Cost-of-Living Adjustment c. Cost-of-Living Adjustment c. Cost-of-Living Adjustment d. Other Adjustments c. Total Critical Salaries (Sum lines Bla thru Bld) c. Cost-of-Living Adjustment d. Other Adjustments c. Total Critical Salaries (Sum lines Bla thru Bld) c. Cost-of-Living Adjustment d. Other Adjustments c. Total Critical Salaries (Sum lines Bla thru Bld) c. Cost-of-Living Adjustment d. Other Adjustments d. Other Adjustments d. Other Adjustments d. Other Adjustments d. Other Adjustments d. Other Adjustments d. Other Critical Salaries (Sum lines Bla thru Bld) d. Other Cost of Salaries d. Other Critical Salar							
b. Step & Column Adjustment c. Costo-FLiving Adjustment d. Other Adjustments e. Total Certificated Salaries s. Base Salaries s. Base Salaries s. Base Salaries s. Base Salaries d. Other Adjustment d. Other A			· :				
C. Cost-Of-Living Adjustment c. Total Certificated Salaries s. Base Salaries s. Base Salaries s. Base Salaries s. Cost-of-Living Adjustment c. Cost-of-Living Adjustment c. Cost-of-Living Adjustment c. Cost-of-Living Adjustment c. Cost-of-Living Adjustment c. Cost-of-Living Adjustment c. Cost-of-Living Adjustment c. Cost-of-Living Adjustment c. Cost-of-Living Adjustment c. Total Classified Salaries Sum lines B2a thru B2d) c. Total Classified Salaries Sum lines B2a thru B2d) c. Total Classified Salaries s. Total Classified Salaries c.					-		
d. Other Adjustments e. Total Certificated Salaries (Sum lines B1u thru B1d) 1000-1999 25,186,470.00 6,57% 26,839,970.00 1,41% 27,218,350.00 6,490,350.00 8,58p. & Column Adjustment d. Other Other Departing Expenditures door-12, 200, 200, 200, 200, 200, 200, 200, 2	•						378,380.00
e. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999	• •		·		1,278,100,00		
2. Classified Salaries  a. Base Salaries  b. Step & Column Adjustment  c. Cost-O-Living Adjustment  d. Other Adjustments  e. Total Classified Salaries (Sum lines B2a thru B2d)  2000-2999  5,363,420,00  1.99%  6,363,420,00  1.99%  6,490,350,00  2.00%  6,619,000,00  3. Employee Benefits  4.00-4999  2.447,490,00  3. Employee Benefits  4.00-4999  2.447,490,00  3. Employee Benefits  4.00-4999  2.447,490,00  3. Employee Benefits  5. Services and Other Operating Expenditures  5. Services and Other Operating Expenditures  5. Services and Other Operating Expenditures  6. Capital Outlay	d. Other Adjustments						
a. Base Salaries	, , , , , , , , , , , , , , , , , , , ,	1000-1999	25,186,470,00	6,57%	26,839,970,00	1.41%	27,218,350.00
b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thrn B2d) 3000-2999 1,2956,490,90 1,2956,490,90 1,3056,190,000 2,2076,66,190,000 3,2996,14,365,890,00 3,2996,14,365,890,00 5,2996,14,365,190,00 5,2996,14,365,190,00 5,2996,14,365,190,00 5,2996,14,365,190,00 5,2996,14,365,190,00 5,2996,14,360,00 5,2996,14,360,00 5,2996,14,360,00 5,2996,14,360,00 5,2996,14,360,00 5,2996,14,360,0	2. Classified Salaries						
c. Cost-of-Living Adjustment d. Other Adjustments d. Other Adjustments d. Other Adjustments 3000-2999 5.16363,420.00 1.99% 6.490,330.00 2.00% 6.619,900.00 3. Employee Benefits 3000-3999 12,956,490.00 5.30% 13.643,760.00 5.29% 14,365,890.00 5.20% 13.643,760.00 5.20% 14,365,890.00 5.20% 14,365,890.00 5.20% 14,365,890.00 5.20% 14,365,890.00 5.20% 14,365,890.00 5.20% 14,365,890.00 5.20% 14,365,890.00 5.20% 14,365,890.00 5.20% 14,365,890.00 5.20% 14,41% 3.857,250.00 6. Capital Outley 6. Capital Outley 6. Capital Outley 6. Capital Outley 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7495 7100	a. Base Salaries		·		6,363.420.00	<u> </u>	6,490,350.00
d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thm B2d) 2000-2999 5,363,420.00 1 199% 6,490,350.00 2,00% 6,619,900.00 3,00% 1 199% 6,490,350.00 2,00% 6,619,900.00 3,00% 1 199% 6,490,350.00 2,00% 6,619,900.00 4,136,820,000 4,14% 3,8572,950.00 5,5ervices and Other Operating Expenditures 600-6999 830,000 0 -1,08% 4,003,560.00 4,41% 3,8572,50.00 6,009 7, Other Otago (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 7, 11,570.00 1,13% 8, Other Otago (excluding Transfers of Indirect Costs) 7,700-7299, 7400-7499 7, Other Otago (excluding Transfers of Indirect Costs) 7,700-7299, 7400-7499 7, Other Otago (excluding Transfers of Indirect Costs) 7,700-7299, 7400-7499 7, Other Otago (excluding Urassfers of Indirect Costs) 8, Other Otago (excluding Urassfers of Indirect Costs) 8, Other Otago (excluding Urassfers of Indirect Costs) 9, Other Otago (excluding Urassfers of Indirect Costs) 1, Total (Sam lines B1) 1, Total (Sam lines Explain in Section F below) 1, Total (Sam lines B1 thru B10) 2, Other Adjustments (Explain in Section F below) 1, Total (Sam lines B1 thru B10) 2, FUND BALANCE 1, Respirating Fund Balance (Forn 01, line F1e) 3, 5,737,958.00 4,254,193.32 5,141,733,22 7,009,870,32 5,361,173.32	b. Step & Column Adjustment				126,930.00	·	129,550.00
e. Total Classified Salaries (Sum hines B2a thrn B2d) 2000-2999 6,363,420.00 1.99% 6,490,350.00 2.00% 6,619,900.00 3. Employee Benefits 3000-3999 12,956,490.00 5.30% 13,643,760.00 5.29% 14,356,890.00 5. Seek 13,643,760.00 5.20% 2.288,380.00 5. Seek 14,000.00 5.00% 2.288,380.00 5. Seek 14,000.00 5.00% 2.288,380.00 5. Seek 14,000.00 5.00% 2.288,380.00 5. Seek 14,000.00 5.00% 2.288,380.00 5. Seek 14,000.00 5.00% 2.288,380.00 5. Seek 14,000.00 5.00% 2.288,380.00 5. Seek 14,000.00 5.00% 2.288,380.00 5. Seek 14,000.00 5.00% 2.288,380.00 5. Seek 14,000.00 5.00% 2.288,380.00 5. Seek 14,000.00 5.00% 2.288,380.00 5. Seek 14,000.00 5.00% 2	c. Cost-of-Living Adjustment						
3. Employee Benefits 3000-3999 12,956,459,00 5.30% 13,643,760,00 5.29% 14,355,890,00 4.8 Books and Supplies 4000-4999 2,447,930,00 -1.88% 2,401,500,00 -5.02% 2280,830,00 5.20% 4.950,150,00 -5.03% 4,035,360,00 -4.1% 3,857,250,00 5.20% 4.250,150,00 -5.03% 4,035,360,00 -4.1% 3,857,250,00 5.20% 4.250,150,00 -1.13% 901,230,00 -1.00,00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00% 0.00 0.00 0.	d. Other Adjustments						
4. Books and Supplies 4000-4999 2.447,493.00 -1.88% 2.401,500.00 -5.02% 2.280,830.00 5. Services and Other Operating Expenditures 5000-5999 4.250,150.00 -5.05% 4.035,360.00 -4.41% 3.857,250.00 -7.000 -0.00 -0.00% 0.00 -0.0	e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,363,420.00	1.99%	6,490,350.00	2.00%	6,619,900.00
5. Services and Other Operating Expenditures	3. Employee Benefits	3000-3999	12,956,490.00	5.30%	13,643,760.00	5.29%	14,365,890.00
6. Capital Outlay 6000-6999 830,000.60 -100.00% 0.00 0.00% 0.00% 0.00 0.00% 0.	4. Books and Supplies	4000-4999	2,447,493.00	-1.88%	2,401,500.00	-5.02%	2,280,830.00
7. Other Outgo (excluding Transfers of Indirect Costs)  8. Other Outgo - Transfers of Indirect Costs  7300-7399  911,570.60  911,570.60  1-1.13%  901,230.00  3.13%  929,410.00  9. Other Financing Uses  1. Transfers Out  7600-7629  934,000.00  934	5. Services and Other Operating Expenditures	5000-5999	4,250,136.00	-5.05%	4,035,360.00	-4.41%	3,857,250.00
8. Other Outgo - Transfers of Indirect Costs 7300-7399 (141,621.00) 0.00% (141,621.00) 0.	6. Capital Outlay	6000-6999	830,000.00	-100.00%	0.00	0.00%	0.00
9. Other Financing Uses a. Transfers Out 7600-7629 934,000.00 0.00% 934,000.00 0.00% 934,000.00 b. Other Uses 7630-7699 0.00 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 1. Total (Sum lines B1 thru B10) 53,737,958.00 2.54% 55,164,549.00 1.74% 56,064,009.00 b. NET INCREASE (DECREASE) IN FUND BALANCE Line A6 minus line B11) (1,27,716.00) (1,335,323.00) (1,648,697.00 b. FUND BALANCE Line Heginning Fund Balance (Form 01, line F1c) 8,672,909.32 8,545,193.32 7,009,870.32 5,361,173.32 components of Ending Fund Balance a. Nonspendable 9710-9719 0.00 0.00 0.00 b. Restricted 9740 c. Committed 1. Stabilization Arrangements 9750 0.00 0.00 0.00 2. Other Commitments 9760 0.00 0.00 d. Assigned 9780 0.00 0.00 0.00 d. Assigned 1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 1. Reserve for Economic Uncertainties 9780 0.00 0.00 1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 1. Res	7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	911,570,00	-1.13%	901,230.00	3.13%	929,410.00
a. Transfers Out 7600-7629 934,000.00 0.00% 934,000.00 0.00% 934,000.00 0.00% 934,000.00 0.00% 934,000.00 0.00% 934,000.00 0.00% 934,000.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00	8. Other Outgo - Transfers of Indirect Costs	7300-7399	(141,621.00)	0.00%	(141,621.00)	0,00%	(141,621.00)
b. Other Uses 7630-7699 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00% 0.00 0.00% 0.00 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00 0.	9. Other Financing Uses						
0. Other Adjustments (Explain in Section F below)   1. Total (Sum lines B1 thru B10)   53,737,958.00   2.54%   55,104,549.00   1.74%   56,064,009.00     NET INCREASE (DECREASE) IN FUND BALANCE   (127,716.00)   (1,535,323.00)   (1,648,697.00     NET INCREASE (DECREASE) IN FUND BALANCE   (127,716.00)   (1,535,323.00)   (1,648,697.00     FUND BALANCE   (127,716.00)   (1,535,323.00)   (1,648,697.00     FUND BALANCE   (1,545,193.32   7,009,870.32     Roting Fund Balance (Sum lines C and D1)   (1,535,323.00)   (1,648,697.00     Roting Fund Balance (Sum lines C and D1)   (1,535,323.00)   (1,648,697.00     Roting Fund Balance (Sum lines C and D1)   (1,535,323.00)   (1,648,697.00     Roting Fund Balance (Sum lines C and D1)   (1,535,323.00)   (1,648,697.00     Roting Fund Balance (Sum lines C and D1)   (1,535,323.00)   (1,648,697.00     Roting Fund Balance (Sum lines C and D1)   (1,535,323.00)   (1,648,697.00     Roting Fund Balance (Sum lines C and D1)   (1,535,323.00)   (1,648,697.00     Roting Fund Balance (Sum lines C and D1)   (1,535,323.00)   (1,648,697.00     Roting Fund Balance (Sum lines C and D1)   (1,535,323.00)   (1,648,697.00     Roting Fund Balance (Sum lines C and D1)   (1,535,323.00)   (1,648,697.00     Roting Fund Balance (Sum lines C and D1)   (1,648,697.00     Roting Fund Balance (Sum lines C and D1)   (1,648,697.00     Roting Fund Balance (Sum lines C and D1)   (1,648,697.00     Roting Fund Balance (Sum lines C and D1)   (1,648,697.00     Roting Fund Balance (Sum lines C and D1)   (1,648,697.00     Roting Fund Balance (Sum lines C and D1)   (1,648,697.00     Roting Fund Balance (Sum lines C and D1)   (1,648,697.00     Roting Fund Balance (Sum lines C and D1)   (1,648,697.00     Roting Fund Balance (Sum lines C and D1)   (1,648,697.00     Roting Fund Balance (Sum lines C and D1)   (1,648,697.00     Roting Fund Balance (Sum lines C and D1)   (1,648,697.00     Roting Fund Balance (Sum lines C and D1)   (1,648,697.00     Roting Fund Balance (Sum lines C and D1)   (1,648,697.00     Roting Fund Balance (							934,000.00
1. Total (Sum lines B1 thru B10) 53,737,958.00 2,54% 55,104,549.00 1.74% 56,064,009.00		7630-7699	0,00	0.00%	00,00	0.00%	0.00
NET INCREASE (DECREASE) IN FUND BALANCE   Line A6 minus line B11				·			
Line A6 minus line B11) (127,716.00) (1,535,323.00) (1,648,697.00			53,737,958.00	2,54%	55,104,549.00	1.74%	56,064,009.00
FUND BALANCE   1. Net Beginning Fund Balance (Form 01, line F1e)   3,672,909.32   8,545,193.32   7,009,870.32   5,361,173.32   5,361,173.32   3,672,909.32   3,545,193.32   7,009,870.32   5,361,173.32   5,361,173.32   3,672,909.32   5,361,173.32   3,672,909.32   5,361,173.32   3,672,909.32   5,361,173.32   3,672,909.32   5,361,173.32   3,672,909.32   5,361,173.32   3,672,909.32   5,361,173.32   3,672,909.32   5,361,173.32   3,672,909.32				·			
1. Net Beginning Fund Balance (Form 01, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance a. Nonspendable 9710-9719 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	(Line A6 minus line B11)		(127,716.00)		(1,535,323.00)		(1,648,697.00)
2. Ending Fund Balance (Sum lines C and D1)  3. Components of Ending Fund Balance  a. Nonspendable  9710-9719  0.00	D. FUND BALANCE						
3. Components of Ending Fund Balance a. Nonspendable 9710-9719 0.00 0.00 0.00 b. Restricted 9740 c. Committed 1. Stabilization Arrangements 9750 0.00 0.00 2. Other Commitments 9760 0.00 0.00 d. Assigned 9780 0.00 0.00 0.00 e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 2. Unassigned/Unappropriated 9790 8,545,193.32 7,009,870.32 5,361,173.32 f. Total Components of Ending Fund Balance	1. Net Beginning Fund Balance (Form 01, line F1e)	ļ	8,672,909.32	]			7,009,870.32
a. Nonspendable 9710-9719 0.00 0.00 0.00 0.00 b. Restricted 9740 c. Committed 1. Stabilization Arrangements 9750 0.00 0.00 0.00 2. Other Commitments 9760 0.00 0.00 0.00 d. Assigned 9780 0.00 0.00 0.00 e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 2. Unassigned/Unappropriated 9790 8,545,193.32 7,009,870.32 5,361,173.32 f. Total Components of Ending Fund Balance	2. Ending Fund Balance (Sum lines C and D1)	ļ	8,545,193.32	. ]	7,009,870.32		5,361,173.32
Descripted   9740	3. Components of Ending Fund Balance	1					
c. Committed  1. Stabilization Arrangements 9750 0.00 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 0.00 0.00 0.00  2. Unassigned/Unappropriated 9790 8,545,193.32 7,009,870.32 5,361,173.32  f. Total Components of Ending Fund Balance	a. Nonspendable	9710-9719	0.00		0.00		0.00
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       0.00       0.00       0.00         1. Reserve for Economic Uncertainties       9789       0.00       0.00       0.00         2. Unassigned/Unappropriated       9790       8,545,193.32       7,009,870.32       5,361,173.32         f. Total Components of Ending Fund Balance       5,361,173.32	b. Restricted	9740					
2. Other Commitments       9760       0.00       0.00       0.00         d. Assigned       9780       0.00       0.00       0.00         e. Unassigned/Unappropriated       9789       0.00       0.00       0.00         1. Reserve for Economic Uncertainties       9789       0.00       0.00       0.00         2. Unassigned/Unappropriated       9790       8,545,193.32       7,009,870.32       5,361,173.32         f. Total Components of Ending Fund Balance       5,361,173.32	c. Committed						
d. Assigned 9780 0.00 0.00 0.00 0.00 0.00 0.00 e. Unassigned/Unappropriated  1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	1. Stabilization Arrangements	9750	0.00		0.00		0.00
e. Unassigned/Unappropriated  1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00  2. Unassigned/Unappropriated 9790 8,545,193.32 7,009,870.32 5,361,173.32  f. Total Components of Ending Fund Balance	2. Other Commitments	9760	0.00	· ·	0.00	! [	0.00
e. Unassigned/Unappropriated  1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00  2. Unassigned/Unappropriated 9790 8,545,193.32 7,009,870.32 5,361,173.32  f. Total Components of Ending Fund Balance		9780	0.00	1	0.00		0.00
1. Reserve for Economic Uncertainties         9789         0.00         0.00         0.00           2. Unassigned/Unappropriated         9790         8,545,193.32         7,009,870.32         5,361,173.32           f. Total Components of Ending Fund Balance         5,361,173.32         5,361,173.32	-	ļ		. 1			
2. Unassigned/Unappropriated       9790       8,545,193.32       7,009,870.32       5,361,173.32         f. Total Components of Ending Fund Balance		9789	0.00	1	0.00		0.00
f. Total Components of Ending Fund Balance				†			
· · · · · · · · · · · · · · · · · · ·	* * * * * * * * * * * * * * * * * * * *		,	. 1	,		
	. •		8,545,193.32		7,009,870.32		5,361,173.32

<u>Description</u>	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	0.00		0.00	[ . [	0,00
c. Unassigned/Unappropriated (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)	9790	8,545,193.32	-	7,009,870.32	<u>-</u>	5,361,173,32
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
h. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		8,545,193.32		7,009,870,32		5,361,173,32

### 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.

2017-18 Assumptions - No enrollment or ADA growth. No increases in certificated or classified staffing. Step and column estimated at 1.50% for certificated and 2,00% for classified. Certificated negotiated increase of 3% on schedule and 2% off schedule bonus. Employee benefit increases for step and column, increases in STRS and PERS employer rates, and negotiated increase of up to \$1,000 in health benefit costs. 5% decrease in books and supplies. Operations decreased by 5% overall but included a 3% increase in the cost of utilities.

2018-19 Assumptions - No enrollment or ADA growth. No increases in certificated or classified staffing. Step and column estimated at 1.50% for certificated and 2,00% for classified. Employee benefit increases for step and column and increases in STRS and PERS employer rates. Operations decreased by 5% overall but included a 3% increase in the cost of utilities.

	<u>'</u>	Resulcied				
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 I and 2 in Columns C and E;		· Vi ar	(3.7	107	(**/	1.77
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	0.00%	0.00
2. Federal Revenues	8100-8299	3,323,662,00	0.83%	3,351,260.00	1.13%	3,388,984.00
3. Other State Revenues 4. Other Local Revenues	8300-8599 8600-8799	2,451,632.00 1,860,739.00	0.06% 0.00%	2,453,050.00 1,860,739.00	0.34% 0.00%	2,461,363.00 1,860,739.00
5. Other Financing Sources	0500-5177	1,000,133,00	· · · · · · · · · · · · · · · · · · ·	1,000,757.00	0,007	1,000,100,00
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,930,922.00	-0.10%	1,929,036.00	0.00%	1,929,036.00
6. Total (Sunt lines A1 thru A5c)		9,566,955.00	0.28%	9,594,085.00	0.48%	9,640,122.00
B. EXPENDITURES AND OTHER FINANCING USES					İ	
Certificated Salaries						
a. Base Salaries		·		2,836,683.00		3,019,490.00
b. Step & Column Adjustment				39,021.00		39,340.00
c. Cost-of-Living Adjustment				143,786.00	·	
d. Other Adjustments			i			
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,836,683.00	6.44%	3,019,490.00	1,30%	3,058,830.00
2. Classified Salaries		· ····································				· · ·
a. Base Salaries				1.698,520.00		1,728,860.00
b. Step & Column Adjustment		·		30,340.00		30,960.00
c, Cost-of-Living Adjustment				200010100		24,500.00
d. Other Adjustments			i .			
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,698,520.00	1.79%	1,728,860.00	l.79%	1,759,820.00
3. Employee Benefits	3000-3999	2,892,365,00	-29.67%	2,034,060.00	6.42%	2,164,690.00
4. Books and Supplies	400 <b>0-4999</b>	1,574,647.00	-20.00%	1,259,718.00	-20.00%	1,007,810.00
Services and Other Operating Expenditures	5000-5999	1,189,777.00	- 9.76%	954,720.00	-19,70%	766,670.00
6. Capital Oullay	6000-6999	100,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0,00	0,00%	0.00	0.00%	0,00
8. Other Outgo - Transfers of Indirect Costs	7300-7399			39,621.00	0,00%	
9. Other Financing Uses	1300-1399	39,621.00	0.00%	39,021.00	0,00%	39,621.00
a. Transfers Out	7600-7629	0.00	0.00%	0,00	0,00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0,00	0,00%	0.00
10. Other Adjustments (Explain in Section F below)		<del></del>		0.00	·····	0.00
11. Total (Sum lines B1 thru B10)		10,331,613.00	-12.54%	9,036,469,00	-2.65%	8,797,441.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		, , , , , , , , , , , , , , , , , , , ,				
(Line A6 minus line B11)		(764,658.00)		557,616.00		842,681.00
D. FUND BALANCE						·
Net Beginning Fund Balance (Form 01, line F1e)		2,698,104,67		1,933,446,67		2,491,062.67
Net Begonning Fund Balance (Sum lines C and D1)	ŀ	1,933,446.67		2,491,062.67		3,333,743.67
3. Components of Ending Fund Balance  3. Components of Ending Fund Balance		1,933,440.07		2,491,002.07		3,333,143.01
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,933,446.67	. [	2,491,062.67		3,333,743,67
c. Committed				, ,		
1. Stabilization Arrangements	9750	. 1				
2. Other Commitments	9760	·	.			
d. Assigned	9780					
e. Unassigned/Unappropriated					.	
Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0,00	}	0,00	1.	0.00
f. Total Components of Ending Fund Balance	2130	0,00	. +	0,00	F	0.00
		1 033 144 67		2,491,062.67		2 222 712 67
(Line D3f must agree with line D2)		1,933,446.67		2,491,002.07		3,333,743.67

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		į		•	
b. Reserve for Economic Uncertainties	9789	1				
c. Unassigned/Unappropriated	9790	1				
Enter reserve projections for subsequent years 1 and 2					F	
in Columns C and E; current year - Column A - is extracted.)			<u> </u>			
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750		l			
b. Reserve for Economic Uncertainties	9 <b>789</b>		1 [		<b>l</b> [	
c. Unassigned/Unappropriated	9790		1		[	
3. Total Available Reserves (Sum lines E1a thru E2c)		<u> </u>			<u> </u>	

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.

2018-18 Assumptions - Step and column estimated at 1,50% for certificated and 2.00% for classified. Negotiated increase for certificated of 3,00% on schedule and 2.00% off schedule bonus.

Employee benefit increases for step and column, salary schedule increases, and increased STRS and PERS employee costs. 20% reduction in other spending categories. Any excess of expenditures over revenues will be paid from carryover funds.

2018-19

Assumptions - Step and column estimated at 1.50% for certificated and 2.00% for classified. Employee benefit increases for step and column, and increased STRS and PERS employer costs. 20%

reduction in other spending categories. Any excess of expenditures over revenues will be paid from carryover funds.

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 I and 2 in Columns C and E;		V-7		1.5	15.6					
current year - Column A - is extracted)										
A. REVENUES AND OTHER FINANCING SOURCES										
1. LCFF/Revenue Limit Sources	8010-8099	54,497,544,00	-0.09%	54.447,054,00	1.52%	55,276,413.00				
2. Federal Revenues	8100-8299	3,323,662.00	0.83%	3,351,260.00	1.13%	3,388,984.00				
3. Other State Revenues	8300-8599	3,135,252.00	0,29%	3,144,258,00	0.80%	3,169,298.00				
4. Other Local Revenues	8600-8799	2,220,739.00	0.00%	2,220,739.00	0.00%	2,220,739.00				
5. Other Financing Sources				2,221,127111	0,0410	2.224, 47,47				
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00				
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00				
c. Contributions	8980-8999	0,00	0.00%	0.00	0.00%	0.00				
6. Total (Sum lines A1 thru A5c)		63,177,197.00	-0.02%	63,163,311.00	1.41%	64,055,434,00				
B. EXPENDITURES AND OTHER FINANCING USES		55,117,171,00	0.0270	00,100,011.00	1.7170	01,000,101.00				
1. Certificated Salaries										
a. Base Salaries			·  -	28,023,153.00	-	29,859,460.00				
b. Step & Column Adjustment				414,421.00	1	417,720.00				
e. Cost-of-Living Adjustment			· ]	1,421,886,00		0,00				
d. Other Adjustments				0.00		0.00				
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	28,023,153.00	6.55%	29,859,460.00	1.40%	30,277,180.00				
2. Classified Salaries										
a. Base Salaries				8,061,940.00		8,219,210.00				
b. Step & Column Adjustment			l t	157,270.00	l F	160,510.00				
c. Cost-of-Living Adjustment			<u>}</u>							
,				0,00		0.00				
d. Other Adjustments				0.00		0.00				
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,061,940,00	1.95%	8,219,210.00	1.95%	8,379,720.00				
Employee Benefits	3000-3999	15,848,855,00	-1.08%	15,677,820.00	5,44%	16,530,580.00				
4. Books and Supplies	4000-4999	4,022,140.00	-8.97%	3,661,218.00	-10.18%	3,288,640.00				
5. Services and Other Operating Expenditures	5000-5999	5,439,913.00	-8.27%	4,990,080.00	-7.34%	4,623,920.00				
6. Capital Outlay	6000-6999	930,000.00	-100.00%	0,00	0,00%	0.00				
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	911,570.00	-1.13%	901,230.00	3,13%	929,410.00				
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(102,000.00)	0.00%	(102,000.00)	0,00%	(102,000.00)				
9. Other Financing Uses	7500-7555	(102,000.00)	0,0070	(102,000,00)	0.0074	(102,000.05)				
a. Transfers Out	7600-7629	934,000,00	0.00%	934,000.00	0.00%	934,000,00				
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00				
10. Other Adjustments	1000-1055		0.0076	0.00	0.0076	0.00				
-	ŀ	/ 4 0/0 571 00	0.710		1.100/					
11. Total (Sum lines B1 thru B10)		64,069,571.00	0.11%	64,141,018.00	1.12%	64,861,450.00				
C. NET INCREASE (DECREASE) IN FUND BALANCE		-								
(Line A6 minus line B11)		(892,374,00)		(977,707.00)		(806,016,00)				
D. FUND BALANCE			·							
1. Net Beginning Fund Balance (Form 01, line Fle)		11,371,013,99		10,478,639.99	· .	9,500,932.99				
2. Ending Fund Balance (Sum lines C and D1)		10,478,639.99	. [	9,500,932,99		8,694,916.99				
3. Components of Ending Fund Balance			ſ		Γ					
a. Nonspendable	9710-9719	0.00		0.00		0.00				
b. Restricted	9740	1,933,446.67	F	2,491,062.67	ſ	3,333,743.67				
c. Committed	İ		ſ		·	, ,				
1. Stabilization Arrangements	9750	0.00		0.00		0.00				
2. Other Commitments	9760	0.00		0.00	Γ	0.00				
d. Assigned	9780	0,00		0.00	Ī	0.00				
e. Unassigned/Unappropriated	ļ		[		Γ					
I. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00				
2. Unassigned/Unappropriated	9790	8,545,193.32	[	7,009,870,32	, F	5,361,173.32				
f. Total Components of Ending Fund Balance		-,,		-,,						
(Line D3f must agree with line D2)		10,478,639.99		9,500,932,99	1	8,694,916,99				
/ and and other multiple bal		10,410,000.00	<u></u>	7.44V.746.77		V.V/T./14,77				

a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)  c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  d. Reserve Standard Percentage Level							
E AVAILABLE RESERVES 1. Gincell Fand 8. Stabilization Arrangements 9.750 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Description		Budget (Form 01)	Change (Cols. C-A/A)	Projection	Change (Cols. E-C/C)	Projection
L. General Fund		Codes	(0)	(E)	.(0)	(D)	(E)
8. Statilization Arrangements 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0							
b. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.		0350	0.00				
c. Unesgiped/Unappropriated   9790   8,545,193.32   7,009,870.32   5,361,173.32	-						
d. Negative Restricted Endus Balances (Negative responses 2009-999) 2. Special Reserve Fund - Noncapital Onday (Fund 17) 3. Subdilization Arrangements 5780 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0							
Chagative resources 2000-09099   97902   97902   9.000   0.0		9790	8,343,193.32		7,009,870,32		3,361,173,32
2. Special Reserve Fund Noncopital Outlay (Fund 17) a. Subhilization Arrangements	•	0202	ĺ				
a. Stabilization Arrangements b. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.		9792			0.00		0.00
b. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.		9750	0.00		0.00		0.00
c. Unassigned/Duappropriated 9799 0.00 0.00 0.00 0.00 0.00 0.00 0.00	_						
3. Total Available Reserves - by Amount (Sum lines El a time E2c) 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) 5.361.173.32 5.361.173.3							
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)  13.34%  10.93%  8.279  RECOMMENDED RESERVES  1. Special Education Pass-bitrough 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-bitrough funds distributed to SELPA members?  No  1. If you are the SELPA AU and are excluding special education pass-through funds  (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 271-2713 and 271-2723, enter projections for subsequent years 1 and 2 in Columns C and E)  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)  A. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-bitrough Funds (Line F1b2, if Line F1a is No)  c. Total Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-bitrough Funds (Line F1b2, if Line F1a is No)  c. Total Expenditures and Other Financing Uses (Line B11)  d. Reserve Standard - By Percent (Line F3c times F3d)  d. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Amount  (Refer to Form OLSC, Citriction 10 for calculation details)  d. Reserve Standard - By Amount  (Refer to Form OLSC, Citriction 10 for calculation details)  d. Reserve Standard - By Amount  (Refer to Form OLSC, Citriction 10 for calculation details)  d. Reserve Standard - By Amount  (Refer to Form OLSC, Citriction 10 for calculation details)  d. Reserve Standard - By Amount  (Refer to Form OLSC, Citriction 10 for calculation details)  d. Reserve Standard - By Amount  (Refer to Form OLSC, Citriction 10 for calculation details)  d. Reserve Standard - By Amount  (Refer to Form OLSC, Citriction 10 for calculation details)  d. Reserve Standard - By Amount  (Refer to Form OLSC, Citriction 10 for calculation details)  d. Reserve Standard	2	2720					
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  1. If you are the SELPA AU and are excluding special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections  (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7222, enter projections  for subsequent years 1 and 2 in Columns C and E)  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)  a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)  c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is No)  d. Reserve Standard Percentage Level  (Refer to Form 01cS, Criterion 10 for calculation details)  d. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Amount  (Refer to Form 01cS, Criterion 10 for calculation details)  d. Reserve Standard - By Amount  (Refer to Form 01cS, Criterion 10 for calculation details)  d. Reserve Standard - By Amount  (Refer to Form 01cS, Criterion 10 for calculation details)  d. Reserve Standard - By Amount  (Refer to Form 01cS, Criterion 10 for calculation details)  d. Reserve Standard - By Amount  (Refer to Form 01cS, Criterion 10 for calculation details)  d. Reserve Standard - By Amount  (Refer to Form 01cS, Criterion 10 for calculation details)  d. Reserve Standard Greater of Line F3c or F3)  1.922,087.13  1.922,087.13  1.922,087.13  1.924,230.54  1.945,843.30	· · · · · · · · · · · · · · · · · · ·						
I. 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: i. 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 7221-7222, enter projections for subsequent years I and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, I:ine A4; enter projections)  a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) 3% 394 395 396 396 397 6Reserve Standard - By Percent (Line F3c times F3d) 1,922,087.13 1,924,230.54 1,945,843.50 1,945,843.5			13.5476		10.5576		0,2170
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-drough funds distributed to SELPA members?  b. If you are the SELPA AU and are excluding special education pass-drough funds.  1. Enter the name(s) of the SELPA(s):  2. Special education pass-drough 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)  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)  3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)  c. Total Expenditures and Other Financing Uses (Line B1b)  d. Reserve Standard Percentage Level  (Refer to Form 01cS, Criterion 10 for calculation details)  d. Reserve Standard - By Percent (Line F3a) times F3d)  f. Reserve Standard - By Percent (Line F3a) times F3d)  f. Reserve Standard - By Percent (Line F3a) times F3d)  f. Reserve Standard - By Percent (Line F3a) times F3d)  f. Reserve Standard - By Percent (Line F3a) times F3d)  f. Reserve Standard - By Percent (Line F3a) times F3d)  f. Reserve Standard - By Percent (Line F3a) times F3d)  f. Reserve Standard - By Percent (Line F3a) times F3d)  f. Reserve Standard - By Percent (Line F3a) times F3d)  f. Reserve Standard - By Percent (Line F3a) times F3d)  f. Reserve Standard - By Percent (Line F3a) times F3d)  f. Reserve Standard - By Percent (Line F3a) times F3d)  f. Reserve Standard - By Percent (Line F3a) times F3d)  f. Reserve Standard - By Percent (Line F3a) times F3d)  f. Reserve Standard - By Percent (Line F3a) times F3d)  f. Reserve Standard - By Percent (Line F3a) times F3d)  f. Reserve Standard - By Amount  f. Refer to Form 01cS, Criterion 10 for calculation details)  g. Queen times F3d for the F3d for F3d for Cal			ļ	·			
special education local plan area (SELPA): a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Emer the name(s) of the SELPA(a)  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)  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) 3. Calculating the Reserves a Expenditures and Other Financing Uses (Line B11) 5. Phis: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) 64,069,571.00 64,141,018.00 64,861,450.00 64,8	-		1				
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: i. 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)  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)  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)  b. Phus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)  c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)  e. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Percent (Line F3c times F3d)  g. Reserve Standard - By Percent (Line F3c times F3d)  g. Reserve Standard - By Percent (Line F3c times F3d)  g. Reserve Standard (Greater of Line F3c or F3f)  l. 1922,087.13  l. 1924,230.54  l. 1945,843.50	, ,		•				
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)  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) 4,868.32 4,868.32 4,868.32 4,868.32 4,868.32 4,868.32 3. Calculating the Reserves a Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) 395 296 297 396 396 396 397 396 397 397 398 398 399 399 399 399 399 399 399 399	special education local plan area (SELPA):		†				
b. If you are the SELPA AU and are excluding special education pass-through funds:  i. 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)  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)  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)  c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)  e. Reserve Standard - By Percent (Line F3c times F3d)  (Refer to Form 01CS, Criterion 10 for calculation details)  f. Reserve Standard - By Percent (Line F3c times F3d)  (Refer to Form 01CS, Criterion 10 for calculation details)  g. Reserve Standard - By Percent (Line F3c times F3d)  1,922,087.13  1,924,230.54  1,945,843.50  1,945,843.50  1,945,843.50	<ol> <li>Do you choose to exclude from the reserve calculation</li> </ol>						
Column A: Fund 10, resources 3300-3499 and 6500-6540,   Objects 7211-7213 and 7221-7223, enter projections   One of the Sequent years 1 and 2 in Columns C and E   One of the Sequent years 1 and 2 in Columns C and E   One of the Sequent years 1 and 2 in Columns C and E   One of the Sequent years 1 and 2 in Columns C and E   One of the Sequent years 1 and 2 in Columns C and E   One of the Sequent years 1 and 2 in Columns C and E   One of the Sequent years 1 and 2 in Columns C and E   One of the Sequent years 1 and 2 in Columns C and E   One of the Sequent years 1 and 2 in Columns C and E   One of the Sequent years 1 and 2 in Columns C and E   One of the Sequent years 1 and 2 in Columns C and E   One of the Sequent years 1 and 2 in Columns C and E   One of the Sequent years 1 and 2 in Columns C and E   One of the Sequent years 1 and 2 in Columns C and E   One of the Sequent years 1 and 2 in Columns C and E   One of the Sequent years 1 and 2 in Columns C and E   One of the Sequent years 1 and 2 in Columns C and E   One of the Sequent years 1 and 2 in Columns C and E   One of the Sequent years 1 and 2 in Columns C and E   One of the Sequent years 2 and 2 in Columns C and E   One of the Sequent years 2 and 2 in Columns C and E   One of the Sequent years 2 and 2 in Columns C and E   One of the Sequent Years 2 and 2 in Columns C and E   One of the Sequent Years 2 and 2 in Columns C and E   One of the Sequent Years 2 and 2 in Columns C and E   One of the Sequent Years 2 and 2 in Columns C and E   One of the Sequent Years 2 and 2 in Columns C and E   One of the Sequent Years 2 and 2 in Columns C and E   One of the Sequent Years 2 and 2 in Columns C and E   One of the Sequent Years 2 and 2 in Columns C and E   One of the Sequent Years 2 and 2 in Columns C and E   One of the Sequent Years 2 and 2 in Columns C and E   One of the Sequent Years 2 and 2 in Columns C and E   One of the Sequent Years 2 and 2 in Columns C and E   One of the Sequent Years 2 and 2 in Columns C and E   One of the Sequent Years 2 and 2 in Columns 2	the pass-through funds distributed to SELPA members?	<u>N</u> o					
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)	b. If you are the SELPA AU and are excluding special						
(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)  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)  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) f. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) g. Reserve Standard (Greater of Line F3e or F3f)  1.922,087.13 1.924,230.54 1.924,230.54 1.924,230.54 1.924,230.54 1.924,230.54							
Objects 7211-7213 and 7221-7223, enter projections   O.00   O.00   O.00   O.00	2. Special education pass-through funds		<u>'</u>				
For subsequent years 1 and 2 in Columns C and E)	(Column A: Fund 10, resources 3300-3499 and 6500-6540,						
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)  3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)  c. Total Expenditures and Other Financing Uses  (Line F3a plus line F3b)  d. Reserve Standard Percentage Level  (Refer to Form 01CS, Criterion 10 for calculation details)  e. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Amount  (Refer to Form 01CS, Criterion 10 for calculation details)  g. Reserve Standard (Greater of Line F3e or F3f)  L922,087.13  1,924,230.54  1,924,230.54  1,924,230.54  1,924,230.54  1,924,230.54  1,924,230.54  1,924,230.54  1,924,230.54			0.00		0.00		0.00
(Col. A: Form A, Estimated P-2 ADA column, Line A4; enter projections)  4,868.32  6,000  6,000  6,000  6,000  6,000  6,000  6,000  6,000  6,000  6,000  6,000  6,000	2. District ADA						
(Col. A: Form A, Estimated P-2 ADA column, Line A4; enter projections)  4,868.32  6,000  6,000  6,000  6,000  6,000  6,000  6,000  6,000  6,000  6,000  6,000  6,000	Used to determine the reserve standard percentage level on line F3d			i			
3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) g. Reserve Standard (Greater of Line F3e or F3f)  1.922,087.13 1.922,087.13 1.922,230.54 1.945,843.50	· -	e)	1 868 32		4 969 33		1 040 22
b. Plus: Special Education Pass-through Funds (Line F1a is No) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	3. Calculating the Reserves	•,					•
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) 64,069,571.00 64,141,018.00 64,861,450.00 d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) 8		N-A				. }	
(Line F3a plus line F3b) 64,069,571,00 64,141,018.00 64,861,450.00 d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) 396 396 396 396 e. Reserve Standard - By Percent (Line F3c times F3d) 1,922,087.13 1,924,230.54 1,945,843.50 f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) 0,00 0,00 0,00 0,00 g. Reserve Standard (Greater of Line F3e or F3f) 1,922,087.13 1,924,230.54 1,945,843.50		NO	0.00	}	- 0,00		0.00
(Refer to Form 01CS, Criterion 10 for calculation details)       3%       3%       3%       3%       3%       3%       3%       1,924,230.54       1,945,843.50       1,945,843.50       1,945,843.50       1,924,230.54       1,945,843.50       0,00 <td>(Line F3a plus line F3b)</td> <td></td> <td>64,069,571.00</td> <td></td> <td>64,141,018.00</td> <td></td> <td>64,861,450.00</td>	(Line F3a plus line F3b)		64,069,571.00		64,141,018.00		64,861,450.00
e. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Amount  (Refer to Form 01CS, Criterion 10 for calculation details)  g. Reserve Standard (Greater of Line F3e or F3f)  1,922,087.13  1,924,230.54  1,945,843.50	<u>•</u>					·	
f. Reserve Standard - By Amount         0.00         0.00         0.00           (Refer to Form 01CS, Criterion 10 for calculation details)         0.00         0.00         0.00           g. Reserve Standard (Greater of Line F3e or F3f)         1.922,087.13         1.924,230.54         1.945,843.50	(Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%	ļ	3%
(Refer to Form 01CS, Criterion 10 for calculation details)         0.00         0.00         0.00           g. Reserve Standard (Greater of Line F3e or F3f)         1,922,087.13         1,924,230.54         1,945,843.50	e. Reserve Standard - By Percent (Line F3c times F3d)		1,922,087.13	]	1,924,230.54		1,945,843.50
g. Reserve Standard (Greater of Line F3e or F3f) 1,922,087.13 1,924,230.54 1,945,843.50	f. Reserve Standard - By Amount						
g. Reserve Standard (Greater of Line F3e or F3f) 1,922,087.13 1,924,230.54 1,945,843.50	(Refer to Form 01CS, Criterion 10 for calculation details)		0.00	ľ	0.00		0.00
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## July 1 Budget 2015-16 Estimated Actuals No Child Left Behind Maintenance of Effort Expenditures

54 72249 0000000 Form NCMOE

	Fur	ids 01, 09, an	d 62	2015-16
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	62,272,103.00
B. Less all federal expenditures not allowed for MOE				
(Resources 3000-5999, except 3385)	All	All	1000-7999	3,704,197.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	992,333.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	55,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,934,000.00
		9100	7699	
All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	537,253.00
Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	71007700	0000 0000	7030 7000	,
,	All	All	8710	0.00
Supplemental expenditures made as a result of a     Presidentially declared disaster		entered. Must s in lines B, C D2.		
Total state and local expenditures not allowed for MOE calculation				
(Sum lines C1 through C9)				6,518,586.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
<ol> <li>Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</li> </ol>	All	All	minus 8000-8699	405,180.00
2. Expenditures to cover deficits for student body activities		entered. Must itures in lines .		
E. Total expenditures subject to MOE				
(Line A minus lines B and C10, plus lines D1 and D2)				52,454,500.00

# July 1 Budget 2015-16 Estimated Actuals No Child Left Behind Maintenance of Effort Expenditures

54 72249 0000000 Form NCMOE

Printed: 6/29/2016 8:44 AM

Section II - Expenditures Per ADA			2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance     (Form A, Annual ADA column, sum of lines A6 and C9)			
			5,087.79
B. Expenditures per ADA (Line I.E divided by Line II.A)	1		10,309.88
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	į	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year offici- MOE calculation). (Note: If the prior year MOE was not met, CDE adjusted the prior year base to 90 percent of the preceding prior amount rather than the actual prior year expenditure amount.)	has		
4. Adjustment to been consensitive and consensitive and ADA an		49,802,351.63	9,885.30
<ol> <li>Adjustment to base expenditure and expenditure per ADA ar LEAs failing prior year MOE calculation (From Section IV)</li> </ol>	nounts for	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A	1)	49,802,351.63	9,885.30
B. Required effort (Line A.2 times 90%)		44,822,116.47	8,896.77
C. Current year expenditures (Line I.E and Line II.B)		52,454,500.00	10,309.88
MOE deficiency amount, if any (Line B minus Line C)     (If negative, then zero)		0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE require is met; if both amounts are positive, the MOE requirement is not either column in Line A.2 or Line C equals zero, the MOE calcula incomplete.)	met. If	MOE N	<i>l</i> let
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B)  (Funding under NCLB covered programs in FY 2017-18 may			
be reduced by the lower of the two percentages)		0.00%	0.00%

# July 1 Budget 2015-16 Estimated Actuals No Child Left Behind Maintenance of Effort Expenditures

54 72249 0000000 Form NCMOE

Description of Adjustments	Total Expenditures	Expenditures Per ADA
·	"	
•		
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	i	
		<del></del>
otal adjustments to base expenditures	0.00	0.

## July 1 Budget 2016-17 General Fund Special Education Revenue Allocations Setup

**127** <sub>54 72249 0000000</sub> Form SEAS

Printed: 5/27/2016 12:52 AM

Current LEA:	54-72249-0000000 Tulare Joint Union High	
Selected SELPA:	CG	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELF	PAS FOR THIS LEA	DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
CG	Tulare County	

			FOR ALL FUND					
	Direct Costs Transfers in 5750	- Interfund Transfers Out 5750	Indirect Cos Transfers in 7350	ts - Interfund Transfers Out 7350	interfund Transfers in 8900-8929	interfund Transfers Out 7600-7629	Due Fram Other Funds 9310	Due To Other Funds 9810
Description 01 GENERAL FUND	9130	5190	roov	Loan	6200-6373	1000-1020	3310	30 LU
Expenditure Detail	0.00	0.00	0.00	(102,000.00)				
Other Sources/Uses Delail					0.00	4,934,000.00		
Fund Reconciliation 09 CHARTER SCHOOLS SPECIAL REVENUE FUND						·	0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Deteil			devinanting		0.00	0.00		
Fund Reconciliation  10 SPECIAL EDUCATION PASS-THROUGH FUND							0.00	0.00
Expenditure Detail							į	
Other Sources/Uses Detail								
Fund Reconciliation 11 ADULT EDUCATION FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Olher Sources/Uses Detail	7,77	****			384,000.00	0.00		
Fund Reconciliation						-	0.00	0.00
12 CHILD DEVELOPMENT FUND Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	<u></u>	<u></u>		0.50	0.00	0.00		
Fund Reconciliation							0,00	0.00
13 CAFETERIA SPECIAL REVENUE FUND  Expenditure Detail	0.00	0.00	102,000.00	0.00		•		
Other Sources/Uses Detail	4.00	0.00	(02,000,00	00 007339405085838586	0,00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail Other Sources/Uses Detail	. 0.00	0.00			0.00	0.00		
Fund Reconciliation					5,00		0.00	0.0
15 PUPIL TRANSPORTATION EQUIPMENT FUND		_						
Expenditure Detail	0.60	0.00	1		0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.0
7 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL CUT LAY						`F	0,00	
Expanditure Detail	#1000 NOOP 1886						<u> </u>	
Other Sources/Uses Detail Fund Reconcipation					0.50	0.00	0.00	0.0
18 SCHOOL BUS EMISSIONS REDUCTION FUND							C.our	0.0
Expanditure Detail	0.00	0.00						
Other Sources/Uses Detail			ļ		0.00	0.00		
Fund Reconciliation 19 FOUNDATION SPECIAL REVENUE FUND			ł.	İ			0.00	0,0
Expenditure Detail	0.00	0.00	0.00	0.00			ì	
Other Sources/Uses Detail						0.00		
Fund Reconciliation						-	0.00	0.00
to special reserve fund for Postew Ployment Benefits  Expenditure Detail								
Other Sources/Uses Detail		(1,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0			0.00	0.00		
Fund Reconcillation	İ						0.00	0.00
21 BUILDING FUND Expenditure Detail	<b>0.00</b>	0.00					i	
Other Sources/Uses Detail	0,40	0.00			0.00	0.00		
Fund Reconcillation							0.00	0.0
5 CAPITAL FACILITIES FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00	Į.	
Fund Reconciliation					0,00	0,00	0.00	0.0
D STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expanditure Detail	0.00	0.00						
Olher Sources/Uses Detail Fund Reconcidation					9.00	0.00	0.00	0,00
5 COUNTY SCHOOL FACILITIES FUND						ļ-	0,00	0,00
Expenditure Detail	60.00	0.00						
Other Sources/Uses Octail					0.00	0.00	0.00	0.00
Fund Reconditation  5 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS						-	0.00	U.U.
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	0,00		
Fund Reconcillation 9 CAP PROJ FUND FOR BLENDED COMPONENT UNITS						⊢	0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0,00		
Fund Reconciliation						ŀ	0.00	0.00
1 SOND INTEREST AND REDEMPTION FUND Expenditure Detail							-	
Other Sources/Uses Detail					0.00	00.0		
Fund Reconciliation							0.00	0,0
2 DEBT SVC FUND FOR BLENDED COMPONENT UNITS						ſ	1	
Expenditure Detail Other Sources/Uses Detail					0,00	0.00		
Fund Reconciliation					5.30		0.00	0.0
3 TAX OVERRIDE FUND						Γ		
Expenditure Detail Other Sourcealt Inge Potail					0.00		į	
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
8 DEBT SERVICE FUND					Ì	F	5.45	3.00
Expenditure Detail	3805055857F0							
Other Sources/Uses Detail					0,00	0.00		
Fund Reconditiation 7 FOUNDATION PERMANENT FUND						⊢	0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00		l		
Other Sources/Uses Delaif	2.55	5.50	5.50		www.ease	0.00		
Fund Reconciliation							0.00	0.00
1 CAFETERIA ENTERPRISE FUND	0.00	0.00	0.00	0.00			1	
Expenditure Detail Other Sources/Uses Detail	Q. <b>D</b> O	0.00	0.00	6,190	0.00	0.00	l	
Fund Reconciliation							0.00	0.00

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

54 72249 0000000 Form SIAA

Description	Direct Costs Transfers in 5750	- Interfund Transfers Out 5750	Indirect Cost Transfers in 7350	s - Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9810	
62 CHARTER SCHOOLS ENTERPRISE FUND		4.00			***************************************	7000 1020			
Expenditure Detail	0.00	0.00	0.00	0.00					
Other Sources/Uses Detail			But Book Avey (188 John	N. (\$ 43.44 A. (\$ 44.64 A. (\$ 44.64 A. (\$ 44.64 A. (\$ 44.64 A. (\$ 44.64 A. (\$ 44.64 A. (\$ 44.64 A. (\$ 44.64 A.	0,00	0.00			
Fund Reconcillation					2,00		0.00	0.00	
63 OTHER ENTERPRISE FUND	1					T I			
Expenditure Detail	0.00	0.00							
Other Sources/Uses Detail					50,000.00	0.00			
Fund Reconciliation							0.00	0.00	
66 WAREHOUSE REVOLVING FUND									
Expenditure Detait	0.00	0.00							
Other Sources/Uses Detail					0.00	0.00			
Fund Reconciliation	]						0.00	0.00	
67 SELF-INSURANCE FUND	1								
Expenditure Detail	0.00	0.00				1			
Other Sources/Uses Detail	24572455C455C				0.00	0.00			
Fund Reconciliation							0.00	0.00	
71 RETIREE BENEFIT FUND									
Expenditure Detail									
Other Sources/Uses Detail	· <b>[</b>	l		ar da antar a l	0.00				
Fund Reconciliation	l i						0.00	0.00	
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND									
Expenditure Oetail	0.00	0.00							
Other Sources/Uses Date/					. 0,00				
Fund Reconciliation							0.00	0.00	
76 WARRANT/PASS-THROUGH FUND							<u>†</u>		
Expenditure Detail									
Other Sources/Uses Detail							}		
Fund Reconciliation							0.00	0.00	
95 STUDENT BOOY FUND									
Expenditure Datail									
Other Sources/Uses Detail									
Fund Reconciliation							0.00	0.00	
TOTALS	0.00	0.00	102,000.00	(102,000.00)	934,000.00	4.934.000.00	0.00	0.00	

	FOR ALL FUNDS								
, ,	scription	Direct Cost: Transfers in 5750	s - Interfund Transfers Out 5750	Indirect Cos Transfers in 7350	ts - interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7660-7629	Due From Other Funds 9310	Oue To Other Funds 9819
	SCRIPTION GENERAL FUND	4,54	3100	1940	1000	0000000	7000-702#	Nusi06526336	
	Expanditure Oetail	0.00	0.00	0.00	{102,000.00}				
	Other Sources/Uses Detail Fund Reconciliation				İ	8.00	934,000,00	-	
09	CHARTER SCHOOLS SPECIAL REVENUE FUND								
	Expenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Octail Fund Reconciliation					0.00	C.00	-	
10	SPECIAL EDUCATION PASS-THROUGH FUND								
	Expenditure Detail	10/40/2015/00#A	\$41607574TE74694	822794791796928S					
	Other Sources/Uses Detail Fund Reconciliation					607 Actous(0A)(0Ast0+Act) (c	10 × 000 × 000 × 000 × 000 000 000 000 0		
11	ADULT EDUCATION FUND								
	Expenditure Defeil Other Sources/Uses Defeil	0.00	0.00	0.00	0.00	384,090.00	0.00		
	Fund Reconcitation					304,000.00	0.00	1	
12	CHILD DEVELOPMENT FUND					]			
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
	Fund Reconciliation								
13	CAFETERIA SPECIAL REVENUE FUND								
	Expenditure Datali Other Sources/Uses Detail	0.00	0.00	102,000.90	0.00	0.00	0.00		
	Fund Reconciliation						0.30	1	
14	DEFERRED MAINTENANCE FUND	8.00	2.22						
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
	Fund Reconciliation	[						1	1
15	PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail		4.00.000			0.00	0.00		
	Fund Reconciliation								
17 5	SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY  Expenditure Detail					1	-		
l	Other Sources/Uses Detail	Total or an extension of the ex-	au garana waya menangenak			0.00	0.00		1
	Fund Reconciliation								
18	SCHOOL BUS EMISSIONS REDUCTION FUND Expenditure Detail	0.00	0.00						1
	Other Sourcee/Uses Detail		5.25			0,00	0.00		
46	Fund Reconciliation								
שו	FOUNDATION SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	0.00	5.00				
	Other Sources/Uses Delait						0.00		
<u>,</u> ,	Fund Reconciliation  PECML RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
	Expenditure Detail								
	Other Sources/Uses Detail					0.00	0.00		
21	Fund Reconciliation BUILDING FUND								
•	Expenditure Detail	0.00	0.00				,		
	Other Sources/Uses Detail					0.00	0.00		
25	Fund Reconciliation CAPITAL FACILITIES SUND	:							
	Expenditure Detail	0.00	0.00			1	:		
	Other Sources/Uses Detail					0.00	0.00		
30 :	Fund Reconcitation STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
	Expenditure Detail	0.00	0.00			<b>i</b>			
	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
35 (	COUNTY SCHOOL FACILITIES FUND								
	Expenditure Detail	0.00	0,00						
	Other Sources/Uses Detail Fund Reconcilitation					0.00	. 0.00		
4D S	PECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS					[			
	Expenditure Detail Other Sources/Uses Detail	€.00	0.00			E00 005 05	0.00		
	Fund Reconciliation					500,000.00	3.00		
49 (	CAP PROJEUND FOR BLENDED COMPONENT UNITS								
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
	Fund Reconciliation					U.300	3.00		
51	BOND INTEREST AND RECEMPTION FUND					]			
	Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
	Fund Reconciliation					5.50	5.00		
52 (	DEBTISVC FUND FOR BLENDED COMPONENT UNITS								
	Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
	Fund Reconciliation								
53	TAX OVERRIDE FUND Expenditure Delail								
	Other Sources/Uses Detail					0,00	0.00		
	Fund Reconciliation								
56	DEBT SERVICE FUND Expanditure Detail								
	Expanditure Da(a)  Other Sources/Uses Detail	AND ADDRESS OF THE PARTY.	s og stavogs uttelliktifska ejifolik (	mos, compositivini (90 albi).	ver - mga (Parw ) AzhAhmir (SSS)	0.00	0.00		
	Fund Reconciliation						5.40		
	FOUNDATION PERMANENT FUND			8.00	^~				
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
	Fund Reconcidation					and the second second second	G.50		
	CAFETERIA ENTERPRISE FUND		***						
	Expenditure Detail Other Sources/Uses Detail	0,00	0.00	0,00	0,00	0.00	0.00		
	Fund Reconciliation					2.00	0,00		

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

Tulare Joint Union High Tulare County 54 72249 0000000 Form SIAB

			FOR ALL FUND					
Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	ts - Interfund Transfers Out 7350	interfund Transfers in 8900-8929	interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	<u> </u>			
Other Sources/Uses Detail					0.00	0,00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND	1							
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	1		# 60 81 57 68 69	686655	50,000.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail				383848	0.00	0.00		
Fund Reconciliation					i			
67 SELF-INSURANCE FUND	1							
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail	1				D.00			
Fund Reconciliation	[			8468866				
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	102,000.00	(102,000.00)	934,000.00	934,000.00		

132

54 72249 0000000 Form 01CS

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.

C	RIT	FRI	ΔΔ	ND	STA	MDA	<b>IRDS</b>

### 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	D	istrict AD	Α
	3.0%	0	to	300
	2.0%	301	to	1,000
	1.0%	1,001	and	over
strict ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	5,067			
District's ADA Standard Percentage Level:	1.0%			

## 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 04, 09, and 62. Please adjust charter school ADA or explain accordingly.

Estimated/Unaudited Actuals

ADA Variance Level

Fiscal Year	Funded ADA (Form RL, Line 5c) (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	(If Budget is greater than Actuals, else N/A)	Stalus
Third Prior Year (2013-14)	5,075.51	5,033.08	0.8%	Met
Second Prior Year (2014-15)	·			
District Regular	5,092.00	4,855.58	į.	
Charter School	0,00	105.11		
Total ADA	5,092.00	4,960.69	2.6%	Not Met
First Prior Year (2015-16)			ii ii	•
District Regular	4,992.10	4,941.86		
Charter School	105.11	149,36		
Total ADA	5,097.21	5,091.22	0.1%	Met
Budget Year (2016-17)			, manna maka	
District Regular	4,868.32			
Charter School	198.86			
Total ADA	5,067.18			

## 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 to	y more than the standard	percentage level for the first pr	nor year
-----	---------------	--	--------------------------	-----------------------------------	----------

Original Budget

	Explanation:	
	(required if NOT met)	
	İ	
	l	
b.	STANDARD MET - Funded A	DA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

		<u></u>	

Explanation: (required if NOT met)		

133

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134

54 72249 0000000 Form 01CS

2.	CRII	 ~ L1.	С.		
4.	ษณ	DIN:	CII	T COLL	INGIT

STANDARD:	Projected enrollment has not been	i overestimated in 1) th	e first prior fiscal yea	ar OR in 2) two or more	of the previous three	fiscal years
	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):	5,067	
District's Enrollment Standard Percentage Level:	1.0%	

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.

	Enrollmen	t	Enrollment Variance Level (If Budget is greater	
Fiscal Year	Budgel	CBEDS Actual	than Actual, else N/A)	Status
Third Prior Year (2013-14)	5,326	5,330	N/A	Met
Second Prior Year (2014-15)				
District Regular	5,412	5,325		
Charter School	0			
Total Enrollment	5,412	5,325	1,6%	Not Met
First Prior Year (2015-16)				
District Regular	5,325	5,173		
Charter School	0	187		
Total Enrollment	5,325	5,360	N/A	Met
Budget Year (2016-17)		· -		
District Regular	5,104			
Charter School	277			
Total Enrollment	5,381			•

# 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)	

135

54 72249 0000000 Form 01CS

### 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 ell 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.

Estimated/Unaudited Actuals (Form A, Lines A4 and C4)\* Enrollment **CBEDS Actual** (Form A, Lines A4 and C4) Historical Ratio (Form A, Lines A4 and C4) (Criterion 2, Item 2A) Fiscal Year of ADA to Enrollment Third Prior Year (2013-14) 5,330 94.4% 5,033 Second Prior Year (2014-15) District Regular 5,325 4.872 Charter School 105 Total ADA/Enrollment 4,977 5,325 93.5% First Prior Year (2015-16) District Regular 4,942 5,173 Charter School 149 187 Total ADA/Enrollment 5,091 95.0% 5,360 Historical Average Ratio: 94.3%

P-2 ADA

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 94.8%

### 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 charler school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

	Estimated P-2 ADA	Enrollment		
	Budget	Budget/Projected		
Fiscal Year	(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2016-17)				
District Regular	4,868	5,104 j		
Charter School	199	277		
Total ADA/Enrollment	5,067	5,381	94.2%	Met
ist Subsequent Year (2017-18)				
District Regular	4,969	5,194	ĺ	
Charter School	199	277		
Total ADA/Enrollment	5,168	5,471	94.5%	Met
2nd Subsequent Year (2018-19)				
District Regular	4,969	5,194		
Charter School	199	277		
Total ADA/Enrollment	5,168	5,471	94.5%	Met

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

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

1a.	STANDARD MET - Proje	ected P-2 ADA to enrollment ra	tio has not exceeded the standa	ard for the budget and two	subsequent fiscal years

Explanation; (required if NOT met)	
(required if NOT met)	

136

54 72249 0000000 Form 01CS

### 4. CRITERION: LCFF Revenue

4A. District's LCFF Revenue Standard

Indiants which standard eastiss.

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.

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

illulva	ie wilicii startuaru applies.				
	LCFF Revenue				
	Basic Aid				
	Necessary Small School				
	istrict must select which LCFF revenue stand Revenue Standard selected: <u>LCFF Rever</u>				
4A1. (	Calculating the District's LCFF Revenu	ue Standard			
Enter of	ENTRY: Enter LCFF Target amounts for the fata in Step 1a for the two subsequent fiscal data for Steps 2a through 2d, All other data is	years. All other data is extracted			
Projec	ited LCFF Revenue				
	e District reached its LCFF funding level?	No	If Yes, then COLA amount in Line 2b If No, then Gap Funding in Line 2c is		
			Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF.	Target (Reference Only)		54,569,261.00	55,142,249.00	56,459,119.00
Step 1 a.	- Change in Population ADA (Funded)	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
a.	(Form A, lines A6 and C4)	5,091.2	2 5,067.18	4,968,67	4,968.67
b,	Prior Year ADA (Funded)		5,091.22	5,067.18	4,968.67
Ċ.	Difference (Step 1a minus Step 1b)		(24.04)	(98.51)	0.00
d.	Percent Change Due to Population (Step 1e divided by Step 1b)		-0.47%	-1.94%	0.00%
Step 2	- Change in Funding Level				
<b>a</b> .	Prior Year LCFF Funding		50,375,028.00	52,469,843.00	54,447,054.00
b1. b2.	COLA percentage (if district is at target)	Not Applicable			
UZ.	COLA amount (proxy for purposes of this criterion)	Net Applicable	0.00	0.00	0.00
c.	Gap Funding (if district is not at target)	tert Latientois	2,549,426.60	1,974,523.43	829,383.09
đ.	Economic Recovery Target Funding (current year increment)				
e.	Total (Lines 2b2 or 2c, as applicable, plus t	ine 2d)	2,549,426.60	1,974,523.43	829,383.09
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)		5.06%	3.76%	1.52%
Step 3	- Total Change in Population and Funding Le (Step 1d plus Step 2f)	evel	4.59%	1.82%	1.52%
		andard (Step 3, plus/minus 1%		.82% to 2,82%	.52% to 2.52%
		1			

137

54 72249 0000000 Form 01CS

4A2. Alternate LCFF Revenue Standard -	Basic Aid			
DATA ENTRY: If applicable to your district, input	data in the 1st and 2nd Subsequent Yea	ar columns for projected local prope	erty taxes; all other data are extracted o	r calculated.
Basic Aid District Projected LCFF Revenue				•
	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2015-16)	(2016-17)	(2017-18)	(2018-19)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	8,517,619.00	8,517,619.00	8,517,619.00	8,517,619.00
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 calculate	ed.			
Necessary Small School District Projected LG	CFF Revenue			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2016-17)	(2017-18)	(2018-19)
	Necessary Small School Standard			
(Gap Funding or COLA, plus Economic		****	A.V.A	bira.
	plus/minus 1%):	NIA	N/A	N/A
4B. Calculating the District's Projected C	hange in LCFF Revenue			
DATA ENTRY: Enter data in the 1st and 2nd Sui	bsequent Year columns for LCFF Reven	ue; all other data are extracted or o	calculated.	
	Pilor Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2015-16)	(2016-17)	(2017-18)	(2018-19)
LCFF Revenue		, , ,	, , ,	
(Fund 01, Objects 8011, 8012, 8020-8089)	50,616,991.00	54,497,544.00	54,447,054.00	55,276,413.00
District's F	Projected Change in LCFF Revenue:	7.67%	-0.09%	1.52%
	LCFF Revenue Standard:	3.59% to 5.59%	.82% to 2.82%	.52% to 2.52%
	Status:	Not Met	Not Met	Mel
4C. Comparison of District LCFF Revenu	e to the Standard			
46. Companson of District Lory Nevent	e to trie Otaliusia			
DATA ENTRY: Enter an explanation if the stands	ard is not met.			
	nge in LCFF revenue is outside the stand n of the methods and assumptions used		or two subsequent fiscal years. Provide	reasons why the projection(s)
Explanation: Changes	in gap lunding and Prop 98 cause large	swings in funding from year to year	<i>.</i>	
(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.

Estimated/Unaudited Actuals - Unrestricted

(Resources 0000-1999)

Ratio

	Salaries and Benefils	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2013-14)	34,803,815.72	42,225,679.54	82.4%
Second Prior Year (2014-15)	38,802,718.78	45,398,741.88	85,5%
First Prior Year (2015-16)	39,837,893.00	47,320,280.00	84.2%
		Histodoal Average Ratio:	84 0%

_	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage			
(Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the greater			
of 3% or the district's reserve standard percentage):	81.0% to 87.0%	81.0% to 87.0%	81.0% to 87.0%

## 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

Budget - Unrestricted (Resources 0000-1999)

Salaries and Benefits

Total Expenditures

Ratio

	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefils	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2016-17)	44,506,380.00	52,803,958.00	84.3%	Met
1st Subsequent Year (2017-18)	46,974,080.00	54,170,549.00	86.7%	Met
2nd Subsequent Year (2018-19)	48,204,140.00	55,130,009.00	87.4%	Not Met

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

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

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

Expla	natio	n;
enuired	if NO	f met

2018-19 increased	costs for STRS	and PERS	employer costs.

## 6. CRITERION: Other Revenues and Expenditures

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

2016-17 July 1 Budget

General Fund

School District Criteria and Standards Review

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.

iA. Calculating the District's C	Other Revenues and Expenditures Standard	Percentage Ranges	<del> </del>	
OATA ENTRY: All data are extracte	d or calculated.			
	_	Budgel Year (2016-17)	1si Subsequeni Year (2017-18)	2nd Subsequent Year (2018-19)
1.1	District's Change in Population and Funding Level! (Criterion 4A1, Step 3):	4.59%	1.82%	1.52%
	2. District's Other Revenues and Expenditures defined the Percentage Range (Line 1, plus/minus 10%):	-5.41% to 14.59%	-8.18% to 11.82%	-8.48% to 11.52%
	District's Other Revenues and Expenditures (ation Percentage Range (Line 1, plus/minus 5%);	41% to 9.59%	7 400/ 40 C 900/	-3.48% to 6.52%
		·	-3.18% to 6.82%	
B. Calculating the District's C	Change by Major Object Category and Comp	arison to the Explanation Perc	entage Range (Section 6A, Lir	ie 3)
ears. All other data are extracted of	the 1st and 2nd Subsequent Year data for each rev or calculated. ach category if the percent change for any year exce	·		two subsequent
	and caregory in the percent criange for any your exec	road the district experience percen		Observato Outsida
bject Range / Fiscal Year		Amount	Percent Change Over Previous Year	Change is Outside Explanation Range
	1, Objects 8100-8299) (Form MYP, Line A2)			
irst Prior Year (2015-16)		3,506,621,00		
udget Year (2016-17)	L	3,323,662.00	-5.22%	Yes
st Subsequent Year (2017-18)	_	3,351,260.00	0.83%	No
nd Subsequent Year (2018-19)	L	3,388,984.00	1.13%	No
•	nd 01, Objects 8300-8599} (Form MYP, Line A3)			
irst Prior Year (2015-16)	_	5,953,695.00	47.010/	V
udget Year (2016-17) st Subsequent Year (2017-18)	-	3,135,252.00 3,144,258.00	-47,34% 0.29%	Yes No
nd Subsequent Year (2018-19)	-	3,169,298.00	0.29%	No
10 00000duojii 1001 (2010-10)			0.0078	140
Explanation: (required if Yes)	2016-17 eliminated one-time mandated cost reim	bursament revenue.		
•	nd 01, Objects 8600-8799) (Form MYP, Line A4)			
rst Prior Year (2015-16)	F	2,733,918.00	AA 7777	
udget Year (2016-17)	F	2,220,739.00	-18.77%	Yes No.
st Subsequent Year (2017-18) nd Subsequent Year (2018-19)	F	2,220,739.00 2,220,739.00	0.00% 0.00%	No No
ra ⊅ansadaaur 1681 (4010-12)	L	2,220,139.00	0.00%	NO
Explanation: (required if Yes)	2018-17 eliminated one-time bus grant.			
Books and Supplies (Fun	d 01, Objects 4000-4999) (Form MYP, Line B4)			
rst Prior Year (2015-16)	d 01, Objects 4000-4999) (Form MYP, Line B4)	3,305,702.00		
irst Prior Year (2015-16) udgel Year (2016-17)	d 01, Objects 4000-4999) (Form MYP, Line B4)	4,022,140,00	21,67%	Yes
Books and Supplies (Fun- irst Prior Year (2015-16) udgel Year (2016-17) st Subsequent Year (2017-18) nd Subsequent Year (2018-19)	d 01, Objects 4000-4999) (Form MYP, Line B4)		21.67% -8.97% -10.18%	Yes Yes Yes

Explanation:

(required if Yes)

2016-17 increased funding for instructional materials related to NGSS identified in LCAP.

18 and 2018-19 decreased funding to reduce deficit spending.

2017-

140

54 72249 0000000 Form 01CS

Services and Other Oper	ating Expenditures (Fund 01, Objects 5000-599	9) (Form MYP, Line B5)		
First Prior Year (2015-16)		4,891,739.00		
Budget Year (2016-17)		5,439,913.00	11.21%	Yes
1st Subsequent Year (2017-18)		4,990,080.00	-8,27%	Yes
2nd Subsequent Year (2018-19)		4,623,920.00	-7.34%	Yes
		7,020,020,00	7,04.0	1 ,00
Explanation: (required if Yes)	2016-17 increased funding for instructional ma 18 and 2018-19 decreased funding to reduce of		AP.	2017-
6C. Calculating the District's (	Change in Total Operating Revenues and E	xpenditures (Section 6A, Line 2)		- "
DATA ENTRY: All data are extracle	d or calculated.		2	
Object Range / Fiscal Year	,	Amount	Percent Change Over Previous Year	Status
	e, and Other Local Revenue (Criterion 6B)			
First Pnor Year (2015-16)		12,194,234.00		
Budget Year (2016-17)		8,679,653.00	-28.82%	Not Met
1st Subsequent Year (2017-18)	•	8,716,257.00	0.42%	Met
2nd Subsequent Year (2018-19)		8,779,021.00	0.72%	Met
	s, and Services and Other Operating Expenditu			
First Prior Year (2015-16)		8,197,441.00		1
Budget Year (2016-17)		9,462,053.00	15.43%	Not Met
ist Subsequent Year (2017-18)		8,651,298.00	-8.57%	Not Met
2nd Subsequent Year (2018-19)		7,912,560,00	-8.54%	Not Mel
projected change, descripti	rojected total operating revenues have changed by ions of the methods and assumptions used in the in Section 6A above and will also display in the exp	projections, and what changes, if any, v		
Explanation:	2016-17 reduction in Migrant and Adult VEA fu	nding.		
Federal Revenue				
(linked from 6B				
if NOT met)				
w rio r mety				
Explanation;	2016-17 eliminated one-time mandated cost re	mbursement revenue.		
Other State Revenue				
(linked from 68				
if NOT met)				
	<del></del>			
Explanation:	2016-17 eliminated one-time bus grant.			
Other Local Revenue				
(linked from 6B				
if NOT met)				
projected change, description	rojected total operating expenditures have change ons of the methods and assumptions used in the n Section 6A above and will also display in the exp	projections, and what changes, if any, v		
Explanation: Books and Supplies (linked from 6B if NOT met)	2016-17 increased funding for instructional mat 18 and 2018-19 decreased funding to reduce of		AP.	2017
Explanation: Services and Other Exps	2016-17 increased funding for instructional mat 18 and 2018-19 decreased funding to reduce d		AP.	2017-

(linked from 6B if NOT met)

141

54 72249 0000000 Form 01CS

### 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.

	anything appropriate war and annual and	orproduction is approductor			
1.		.PA, do you choose to exclude revenue quired minimum contribution calculation		rlicipating members of	No
	b. Pass-through revenues and apportion (Fund 10, resources 3300-3499 and	onments that may be excluded from the 6500-6540, objects 7211-7213 and 72		Section 17070.75(b)(2)(D)	0.00
2.	Ongoing and Major Maintenance/Re	stricted Maintenance Account			
	Budgeted Expenditures     and Other Financing Uses     (Form 01, objects 1000-7999)     Plus: Pass-through Revenues     and Apportionments     (Line 1b, if line 1a is No)	64,069,571.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited¹ for 2014-15 Fiscal Year	Required Minimum Contribution/ Lesser of Current Year or 2014-15 Fiscal Year
	c. Net Budgeted Expenditures and Other Financing Uses	64,069,571.00	1,922,087.13		1,589,807.18
				Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
	d. OMMA/RMA Contribution			1.834,710.00	Met
				¹ Fund 01, Resource 8150, Objects 8900	-8999
stan	dard is not met, enter an $\boldsymbol{X}$ in the box that	best describes why the minimum requ	ired contribution was not made:		
		Not applicable (district does not p.  Exempt (due to district's small size  Other (explanation must be provided)	e [EC Section 17070.75 (b)(2)(E)	•	
	Explanation: (required if NOT met and Other is marked)				

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## 8. CRITERION: Deficit Spending

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

8A. Calculating th	ie District's Deficit Spe	nding Standard Percentage Leve	els		(* )
DATA ENTRY: All da	ala are extracted or calculat	ed.	Third Prior Year (2013-14)	Second Prior Year (2014-15)	First Prior Year (2015-16)
	ailable Reserve Amounts ()		(2012-17)	(2011 10)	(2010-10)
	for Economic Uncertainties 1 and 17, Object 9789)		0.00	0.00	0.00
	ed/Unappropriated		0.00		0.00
•	1 and 17, Object 9790)		8,941,932,49	7,393,267.40	8,672,909.32
	General Fund Ending Balar s (Fund 01, Object 979Z, if				
resources	2000-9999)	•	0.00	0.00	0.00
	Reserves (Lines 1a throug		8,941,932.49	7,393,267.40	8,672,909.32
•	s and Other Financing Use Fotal Expenditures and Oth			] !	
(Fund 01,	objects 1000-7999)	-	56,890,516.89	55,458,373.43	62,272,103.00
		h Funds (Fund 10, resources			
	enditures and Other Financ	7211-7213 and 7221-7223) ing Uses			0.00
(Line 2a p	ilus Line 2b)	_	56,890,516.89	55,458,373.43	62,272,103.00
	silable Reserve Percentage ded by Line 2c)	•	15,7%	40.0%	40.00/
(Circ rd divi	ded by Lille 20,		15,7%	13.3%	13.9%
	District's Deficit Spe	nding Standard Percentage Levels			
		(Line 3 times 1/3):	5.2%	4.4%	4.6%
				nistrative Unit of a Special Education Loc s the distribution of funds to its participati	
8B. Calculating th	e District's Deficit Spe	nding Percentages			
DATA ENTRY: All da	ta are extracted or calculate	ed,			
		Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
F1114		Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
Fiscal Y Third Prior Year (201:		(Form 01, Section E) (7,544,186.51)	(Form 01, Objects 1000-7999) 48,325,679,54	Balance is negative, else N/A) 15.6%	Status Not Met
Second Prior Year (2	,	(1,526,553,60)	46,998,741.88	3.2%	Met
First Prior Year (2015		277,365.00	52,254,280.00	N/A	Met
Budget Year (2016-1)	7) (information only)	(127,716.00),	53,737,958.00		
C. Comparison o	f District Deficit Spend	ing to the Standard			
DATA ENTRY: Enter	an explanation if the stand	ard is not met.			
1a. STANDARD	MET - Unrestricted deficit s	spending, if any, has not exceeded the	slandard percentage level in two	or more of the three prior years.	
Expl	anation:				

### 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 defloit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

Beginning Fund Balance

District Estimated P-2 ADA (Form A, Lines A6 and C4): 5,067

District's Fund Balance Standard Percentage Level: 1.0%

### 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.

	(Form 01, Line F1e, U	Inrestricted Column)	Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(if overestimated, else N/A)	Status
Third Prior Year (2013-14)	15,176,103.98	16,522,604.82	N/A	Met
Second Prior Year (2014-15)	8,229,979.82	8,974,928.37	N/A	Met
First Prior Year (2015-16)	8,582,198,37	8,395,544.32	2.2%	Not Met
Budget Year (2016-17) (Information only)	8,672,909.32			*

Unrestricted General Fund Beginning Balance <sup>2</sup>

### 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)	

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

#### 10. CRITERION: Reserves

STANDARD: Available reserves' 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				
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	

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form A, Line A4);	4,868	4,868	4,868
District's Reserve Standard Percentage Level:	3%	3%	3%
Special Education Pass-through Exclusions (	only for districts that ser	ve as the AU of a SELPA)	

10A. Calculating the District's

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):

-	Do you choose to	exclude from the reserve	calculation the pass-	through funds (	distributed to SELPA	members?
---	------------------	--------------------------	-----------------------	-----------------	----------------------	----------

No	

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

- Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)
- Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No.)
- 3 Total Expenditures and Other Financing Uses (Line B1 plus Line B2)
- Reserve Standard Percentage Level
- Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)	
64,069,571.00	64,141,018.00	64,861,450.00	
0.00	0.00	0.00	
64,069,571.00 3%	64,141,018.00	64,861,450.00 3%	
1,922,087.13	1,924,230.54	1,945,843.50	
0.00	0.00	0.00	
1,922,087.13	1,924,230.54	1,945,843.50	

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

145

54 72249 0000000 Form 01CS

10C.	Calculating	the District	's Budgeted Res	erve 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.

	e Amounts ricled 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	(2010 11)	(==,	(=====
	(Fund 01, Object 9750) (Form MYP, Lins E1a)	0.00	0.00	0,00
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	0.00	0.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	8,545,193.32	7,009,870.32	5,361,173.32
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)	00,0		
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)	8,545,193.32	7,009,870.32	5,361,173.32
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	13.34%	10.93%	8.27%
	District's Reserve Standard	İ		
	(Section 10B, Line 7):	1,922,087.13	1,924,230.54	1,945,843.50
	Status:	Met	Met	Met

Comparison			

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

1a.	STANDARD MET - P	ojected available reserves have met the standard for the budget and two subsequent fiscal years
1 64.	OLVIADAMO METAL	placted assistate tesetsas tissa liter file sfallidald for file padder alid two sabsedaetif liscal šeat

Explanation:	
Expfanation; (required if NOT met)	

146

SUP	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?  Yes					
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:					
	The board has chosen to deficit spend rather than reduce our educational programs.					
\$3.	Use of Ongoing Revenues for One-time Expenditures					
1 <b>a</b> .	Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?  No					
1b.	If Yes, identify the expenditures:					
S4.	Contingent Revenues					
1a.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act					
	(e.g., parcel taxes, forest reserves)?					
1b.	b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:					

147

-10.0% to +10.0%

54 72249 0000000 Form 01CS

#### 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 engoing or one-time in nature.

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

District's Contributions and Transfers Standard: 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. Percent Change Status Description / Fiscal Year Projection Amount of Change Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) (2,297,700,00) First Prior Year (2015-16) Budget Year (2016-17) (1,930,922,00) (366,778.00) -16.0% Not Met 1st Subsequent Year (2017-18) (1,929,036.00)(1,886.00)-0.1% Met 2nd Subsequent Year (2018-19) 0.00 0.0% Met (1,929,036,00) Transfers In, General Fund \* First Prior Year (2015-16) 0.00 0.00 0.0% Met Budget Year (2016-17) 0,00 1st Subsequent Year (2017-18) 0,00 0.00 0.0% Met 2nd Subsequent Year (2018-19) 0.00 0.00 0.0% Met 1c. Transfers Out, General Fund \* First Prior Year (2015-16) 934,000.00 0.00 0.0% Met Budget Year (2016-17) 934,000.00 1st Subsequent Year (2017-18) 934,000.00 0.00 0.0% Met 2nd Subsequent Year (2018-19) Met 0.00 0.0% 934,000,00 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years, identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution. 2015-17 eliminated contribution to local resource code for professional development funded through one-time mandated cost reimbursement funds. Explanation: (required if NOT met) 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)

Tulare Joint Union High Tulare County

## 2016-17 July 1 Budget General Fund School District Criteria and Standards Review

148

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.					
	Explanation: (required if NOT met)				
1d.	NO - There are no capital pro	ects that may impact the general fund operational budget.			
	Project Information: (required if YES)				

149

54 72249 0000000 Form 01CS

# 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 Distric	ct's Long-term (	Commitments			
DATA ENTRY: Click the appropriate I	button in item 1 ar	nd enter data in all columns of item	1 2 for applicable long-term com	mitments; there are no extractions in this	section.
Does your district have long- (if No, skip item 2 and Section			es		
<ol><li>If Yes to item 1, list all new at than pensions (OPEB); OPE</li></ol>			nual debt service amounts. Do r	not include long-term commitments for po	stemployment benefits other
Type of Commitment	# of Years Remaining	SAC Funding Sources (Revenue	CS Fund and Object Codes Use	ed For: ebt Service (Expenditures)	Principal Balance as of July 1, 2016
Capital Leases	1 1	<b>.</b>	01-0-7439		9,048
Certificates of Participation	<u> </u>		3.07.00		
General Obligation Bonds	13		51-0-9639		47,918,643
Supp Early Retirement Program	_ · ·		510000		17,010,010
State School Building Loans					
Compensated Absences	1	•	01-2xxx		217,108
45p.51.04.04.14.04	<u> </u>		V 1 200X		2711100
Other Long-term Commitments (do n	ot include OPERY				
General Obligation Bonds - B	16		51-0-9639		3,195,000
Bond Premiums	16	<u> </u>	51-0-9639		678.927
	<del>  '`                                   </del>		1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	*** *	910,02.
	<del>                                     </del>		·		
· · · · · · · · · · · · · · · · · · ·	+				
TOTAL:	<u> </u>		I		52,018,726
	<u> </u>				
		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2015-16)	(2016-17)	(2017-18)	(2018-19)
		Annual Payment	Annual Payment	Annual Payment	Annual Payment
Type of Commitment (continued)		(P&I)	(P & I)	(P&I)	(P&I)
Capital Leases		9.048	0	,, o l	0
Certificates of Participation		0,040		•	
•		2 470 500	2.054.750	0.505.000	2742.000
General Obligation Bonds		3,178,500	3,354,750	3,525,000	3,740,000
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					
Olb - 1 + 1 6 1 1 1					
Other Long-term Commitments (conti	(nued):				
General Obligation Bonds - B		580,000	610,000	660,000	670,000
Bond Premiums		54,322	54,322	54,322	54,322
	<b> </b>				
	<del></del>				
	·				
Total Appua	al Payments:	3,821,870	4.019.072	4,239,322	4,464,322
	,			1 1	
Has total annual p	rayment increase	d over prior year (2015-16)?	Yes	Yes	Yes

Tulare Joint Union High Tulare County

# 2016-17 July 1 Budget General Fund School District Criteria and Standards Review

150

ATA ENTRY: Enter an explanation if Yes.					
<ol> <li>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.</li> </ol>					
yments.					

151

54 72249 0000000 Form 01C\$

#### \$7. 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.).

<u>\$7A.</u>	Identification of the District's Estimated Unfunded Liability for Poster	mployment Benefits Other than Pensions (OPEB)	
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other applicable	le items; there are no extractions in this section except the budget year data	on line 5b.
1.	Does your district provide postemployment benefits other than pensions (OPEB)? (If No. skip items 2-5)	Yes	
2.	For the district's OPEB: a. Are they lifetime benefits?	No	
	b. Do benefits continue past age 65?	Yes	
	<ul> <li>Describe any other characteristics of the district's OPEB program including el their own benefits;</li> </ul>	ligibility criteria and amounts, if any, that relirees are required to contribute to	ward
	To be eligible, employees must have at least 15 y on or after July 1, 2014 are not eligible for post en	years experience with the District and be at least 55 years old at the time of mployeement retiree health benefits.	relirement. Employees hired
3.	Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Pay-as-you-go	
	<ul> <li>b. Indicate any accumulated amounts earmarked for OPES in a self-insurance of governmental fund</li> </ul>	or Self-Insurance Fund	Governmental Fund
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	21,867,441.00 11,506,734.00 Actuarial Jul 01, 2015	e entered.

OPEB Contributions

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

Means of the 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		1st Subsequent Year	2nd Subsequent Year	
(2016-17)		(2017-18)	(2018-19)	
	1,345,365.00	1,345,365.00	1,345,365.00	
L	945,790.00_	945,790.00	945,790.00	
	614,179.00	608,923.00	650,155.00	
Г	62	62	62	

Tulare Joint Union High Tulare County

## 2016-17 July 1 Budget General Fund School District Criteria and Standards Review

152

S7B.	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 applic	able ilems; there are no extraction	ns in this section.				
1.	Does your district operate any self-insurance programs such as workers' con employee health and welfare, or property and liability? (Do not include OPEB covered in Section S7A) (If No, skip items 2-4)						
2.	<ol> <li>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;</li> </ol>						
3.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs						
4.	Self-Insurance Contributions	Budget Year	1st Subsequent Year	2nd Subsequent Year			
4.	a. Required contribution (funding) for self-insurance programs	(2016-17)	(2017-18)	(2018-19)			
	<ul> <li>b. Amount contributed (funded) for self-insurance programs</li> </ul>						

153

54 72249 0000000 Form 01CS

# 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.

38A. (	Cost Analysis of District's Labor Ag	reements - Certificated (Non-mana	gement) Employees		
DATA	ENTRY: Enter all applicable data items; th	ere are no extractions in this section.			
		Prior Year (2nd Interim) (2015-18)	Budget Year (2015-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	er of certificated (non-management) e-equivalent (FTE) positions	231.0	231.0	231.0	231.0
erțifi 1.	cated (Non-management) Salary and Be Are salary and benefit negoliations settle		Yes		
	If Yes, and have been	I the corresponding public disclosure do filed with the COE, complete questions	cuments 2 and 3.		
	If Yes, and have not b	I the corresponding public disclosure doc leen filed with the COE, complete questo	cuments ons 2-5.		•
	If No, iden	lify the unsettled negotiations including a	ny prior year unsettled negoti	ations and then complete questions 6 an	d 7.
legotia 2a.	ttions Settled Par Government Code Section 3547.5(a	), date of public disclosure board meetin	g: Jun 26, 2	015	
2b.	Per Government Code Section 3547.5(b by the district superintendent and chief b If Yes, date		Yes		
3.	Per Government Code Section 3547.5(c to meet the costs of the agreement?		Yes		
4.	Period covered by the agreement:	e of budget revision board adoption:  Begin Date: Jul 01,	2015 E	o15 Jun 30, 2018	7
5.	Salary settlement:	bogarouro. ¿ boro i.	Budget Year	1st Subsequent Year (2017-18)	2nd Subsequent Year
	Is the cost of salary settlement included i projections (MYPs)?	n the budget and multiyear	(2016-17) Yes	Yes	(2018-19) Yes
	Total cost	One Year Agreement of salary settlement	· · ·		
	% change	in salary schedule from prior year			
	Total cost	Multiyear Agreement of salary settlement			
		in salary schedule from prior year text, such as "Reopener")			
			pport multiyear salary commi		

Tulare Joint Union High Tulare County

## 2016-17 July 1 Budget General Fund School District Criteria and Standards Review

154

egol	<u>alions NQt Settled</u>			
6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2016-17)	(2017-18)	(2018-19)
7.	Amount included for any tentative salary schedule increases	(2010 11)	(2011-10)	(2010.10)
	•			
		Budgel Year	1st Subsequent Year	2nd Subsequent Yea
rtifi	cated (Non-management) Health and Welfare (H&W) Benefits	(2016-17)	(2017-18)	(2018-19)
4	Assessment of 1998/houseful should be the be related as 1997.			
1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2. 3.	Total cost of H&W benefits Percent of H&W cost paid by employer			
s. 4.	Percent projected change in H&W cost over prior year	<u> </u>	·	
٠.	Forcett projected change it; Havy Cost over bilot year	<u> </u>		
	cated (Non-management) Prior Year Settlements			
: an	y new costs from prior year settlements included in the budget?	<u> </u>		
	If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:			
		Budgel Year	1st Subsequent Year	2nd Subsequent Year
rtifi	cated (Non-management) Step and Column Adjustments	(2016-17)	(2017-18)	(2018-19)
	, , ,			
1.	Are step & column adjustments included in the budget and MYPs?			
2.	Cost of slep & column adjustments			
3.	Percent change in step & column over prior year			
		Budest Vess	Ant Code and word Man-	0.10.1
<b>→:</b> ∈	anted (blan resonances) Attention (levelth and retirement)	Budget Year	1st Subsequent Year	2nd Subsequent Year
TCITI:	ated (Non-management) Attrition (layoffs and retirements)	(2016-17)	(2017-18)	(2018-19)
1.	Are explain from exhibit included in the burdest and MVDo2			
١.	Are savings from attrition included in the budget and MYPs?	<del> </del>		
2.	Are additional H&W benefits for those laid-off or retired employees			
	included in the budget and MYPs?			
	ated (Non-management) - Other			
t olf	er significant contract changes and the cost impact of each change (i.e., cla	ss size, hours of employment, leave of a	absence, bonuses, etc.):	
	<del></del>			
	<del></del>			

155

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees					
DATA	ENTRY: Enter all applicable data items; the	ere 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)
	er of classified (non-management) ositions	239.0	239.0	239.0	239.0
Class 1.	If Yes, and		documents ons 2 and 3.		
		the corresponding public disclosure een filed with the COE, complete qu			
	If No, identi	ify the unsettled negotiations includi	ng any prior year unsettled negotia	alions and then complete questions 6 and	17.
<u>Negoti</u> 2a.	ations <u>Settled</u> Per Government Code Section 3547.5(a) board meeting:	, date of public disclosure			
2b.	Per Government Code Section 3547.5(b) by the district superintendent and chief but If Yes, date		ation:		
3.	Per Government Code Section 3547.5(c), to meet the costs of the agreement? If Yes, date	, was a budget revision adopted of budget revision board adoption:			
4.	Period covered by the agreement:	Begíп Date:	E	nd 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 projections (MYPs)?	the budget and multiyear			
	Total cost o	One Year Agreement if salary settlement			
	% change i	n salary schedule from prior year or			
	Total cost o	Multiyear Agreement f salary settlement			
		n salary schedule from prior year text, such as "Reopener")			
	Identify the	source of funding that will be used to	o support multiyear salary commit	ments:	
					_
Negotia	ations Not Settled	,			
6.	Cost of a one percent increase in salary a	nd statutory benefits	110,000 Budget Year	1st Subsequent Year	2nd Subsequent Year
7.	Amount included for any tentative salary s	chedule increases	(2016-17)	(2017- <u>18)</u> 0	(2018-19)

156

		Budgel Year	1st Subsequent Year	2nd Subsequent Year	
Class	ified (Non-management) Health and Welfare (H&W) Benefits	(2016-17)	(2017-18)	(2018-19)	
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes	
2.	Total cost of H&W benefits	2,680,712	2,680,712	2,680,712	
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%	
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%	
Class	ifled (Non-management) Prior Year Settlements				
Are ar	ny new costs from prior year settlements included in the budget?	No			
	If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:				
		Budget Year	1st Subsequent Year	2nd Subsequent Year	
Class	ified (Non-management) Step and Column Adjustments	(2016-17)	(2017-18)	(2018-19)	
	•		· · · · · ·	·	
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes	
2.	Cost of slep & column adjustments	153,304	157,274	160,510	
3.	Percent change in step & column over prior year	2.0%	2.0%	2.0%	
		Budgel Year	1st Subsequent Year	2nd Subsequent Year	
:leee	ified (Non-management) Attrition (layoffs and retirements)	(2016-17)	(2017-18)	(2018-19)	
V1003	med (non-management) Attrition (layons and retriements)	(2010-17)	(2017-18)	(2010-13)	
1.	Are savings from attrition included in the budget and MYPs?	No	No	No	
2.	Are additional H&W benefits for lhose laid-off or refired employees included in the budget and MYPs?	Voc.	Van	Von	
	wichaed in the budget and by ( PS ?	Yes	Yes	Yes	
	iffed (Non-management) - Other her significant contract changes and the cost impact of each change (i.e., hou	rs of employment, leave of absence, bo	muses, etc.):		

157

54 72249 0000000 Form 01CS

S8C. Cost Analysis of Distri	ct's Labor Agr	ements - Management/Superviso	or/Confidential Employees		
DATA ENTRY: Enter all applicabl	le data items; the	re 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, supervi confidential FTE positions	isor, and	41.0	44.0	44.0	44.0
Management/Supervisor/Confid Salary and Benefit Negotiation	s		Γ		
<ol> <li>Are salary and benefit пе</li> </ol>	_		n/a		
	it Yes, com	plete question 2.			
	If No, Identi	fy the unsettled negotiations including a	any prior year unseltied negolialior	ns and then complete questions 3 an	d <b>4</b> .
Negotiations Settled	if n/a, skip t	he remainder of Section SBC.			
2. Salary settlement:		_	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settle projections (MYPs)?	ement included in	the budget and multiyear			
	Total cost o	f salary settlement			
		n salary schedule from prior year text, such as "Reopener")			
Negotiations Not Settled					
3. Cost of a one percent inc	crease in salary a	nd statutory benefits			
		_	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
4. Amount included for any	tentative salary s	chedule increases			
Management/Supervisor/Confic Health and Welfare (H&W) Bene			Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of H&W benefit	t changes include	ed in the budget and MYPs?			
Total cost of H&W benefit	-	A III III Dadget Ella IIII   51			
<ol> <li>Percent of H&amp;W cost pair</li> <li>Percent projected change</li> </ol>		er prior year			
Vanagement/Supervisor/Confid Step and Column Adjustments	<b>i</b> ențial		Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
•			,====	,,	,====,
<ol> <li>Are step &amp; column adjust</li> <li>Cost of step and column</li> </ol>		n the budget and MYPs?			
<ol><li>Percent change in step 8</li></ol>		or year			
Management/Supervisor/Confid			Budget Year	1st Subsequent Year	2nd Subsequent Year
Other Benefits (mileage, bonus	es, etc.)		(2016-17)	(2017-18)	(2018-19)

Total cost of other benefits

1.

Are costs of other benefits included in the budget and MYPs?

Percent change in cost of other benefits over prior year

158

54 72249 0000000 Form 01CS

S9.	Local	Control	and	Accoun	tability	Plan (	(LCAP)	۱
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Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

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

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

Yes

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

Jun 23, 2016

# \$10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button,

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

Yes

159

ADD	ITIONAL FISCAL INDICATORS	
The fo	llowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to be reviewing agency to the need for additional review.	any single indicator does not necessarily suggest a cause for concern, but may
DATA	ENTRY: Click the appropriate Yes or No bulton for Items A1 through A9 except item A3, which is automatic	ically completed based on data in Criterion 2.
<b>A</b> 1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	Yes
<b>A5</b> .	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?	Yes
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No
When p	providing comments for additional fiscal indicators, please include the ilem number applicable to each com	nment.
	Comments: (optional)	
End d	of School District Budget Criteria and Standards Review	