

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

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: Saddleback Valley Unified School District  
Date: Monday, June 6, 2016

Place: Los Alisos Intermediate School  
Date: June 09, 2016  
Time: 6:00 p.m.

Adoption Date: June 23, 2016

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

Contact person for additional information on the budget reports:

Name: Geri Partida

Telephone: 949 580-3226

Title: Assistant Superintendent, Business

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**Criteria and Standards Review Summary**

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

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

## ATTACHMENT I

**2016-17 JULY BUDGET - ALL FUNDS  
BEGINNING BALANCE, INCOME AND EXPENDITURES**

<b>FUND</b>	<b>BEGINNING BALANCE</b>	<b>REVENUES &amp; TRANSFERS IN</b>	<b>TOTAL BEG BAL &amp; INCOME</b>	<b>EXPENDITURES TRANSFERS OUT &amp; OTHER USES</b>	<b>ENDING BALANCE</b>
General Fund	66,307,926	276,613,845	342,921,771	282,564,419	60,357,352
Special Ed Pass Thru Revenues	0	2,097,556	2,097,556	2,097,556	0
Adult Educ Fund	136,008	1,606,563	1,741,571	1,536,682	204,889
Child Development Fund	2,606,912	9,559,553	12,166,465	9,712,362	2,454,103
Cafeteria Fund	356,680	5,529,750	5,886,430	5,809,596	76,834
Deferred Maint Fd	121,662	1,501,000	1,622,662	1,505,751	116,911
Measure B Bond Bldg. Fund	2,722,972	20,000	2,742,972	2,742,972	0
Capital Fac Fund	21,777,887	153,000	21,930,887	16,280	21,914,607
County School Facilities	239,227	1,500	240,727	240,727	0
Special Reserve Fd	7,762,556	2,108,585	9,869,141	4,030,014	5,839,127
Bond Interest & Redemption	7,937,708	10,531,102	18,468,810	10,573,606	7,895,204
Community Services Fund	219,402	3,806,458	4,025,860	3,905,324	120,536
Insurance Funds	16,348,556	48,874,436	65,222,992	49,498,939	15,724,053
Mello Roos Admin	0	0	374,508	374,508	0
<b>TOTAL</b>	<b>\$126,536,496</b>	<b>\$362,401,348</b>	<b>\$489,312,352</b>	<b>\$374,608,736</b>	<b>\$114,703,616</b>

**SADDLEBACK VALLEY UNIFIED SCHOOL DISTRICT**  
2016-17, 2017-18 & 2018-19 Estimates

	2016-2017 Estimate	2017-2018 Estimate	2018-19 Estimate
<b>1. COLA</b>			
Funded COLA	0.00%	1.11%	2.42%
*Gap Funding Percentage	54.84%	46.63%	37.74%
LCFF Entitlement per ADA	8,254	8,457	8,619
LCFF Entitlement per ADA / Gates Charter	8,238	8,440	8,607
SVUSD Avg Unduplicated Count (incl. county)	29.48	29.94	29.94
Gates Avg Charter Unduplicated Count	66.40	66.12	66.12
*DOF 2016-17, AVG 2017-18 & 2018-19			
<b>2. LOTTERY (per ADA) unrestricted - SSC estimates</b>	\$140.00	\$140.00	\$140.00
Restricted	\$41.00	\$41.00	\$41.00
<b>3. ENROLLMENT ESTIMATES/Includes SDC By Grade</b>			
Grades K-3	7,167	7,180	7,296
Grades 4-6	5,746	5,768	5,612
Grades 7-8	4,284	4,136	4,153
Grades 9-12	9,711	9,583	9,341
NPA Annual (P-1)	30	30	30
Sub total Non-Charter Enrollment	26,938	26,697	26,432
Gates Charter	1,039	1,039	1,039
Total	27,977	27,736	27,471
<b>4. ENROLLMENT INCR/DECR FOR PROJECTED INCOME</b>	(729)	(241)	(266)
<b>ADA USED FOR LCFF/REVENUE LIMIT CALCULATIONS</b>			
<b>5. ADA - Regular</b>	26,414	26,137	25,905
ADA - Gates Charter	1,004	1,004	1,004
Total District and Gates Charter	27,418	27,141	26,909
<b>9. SCHOOL RESOURCE ALLOCATION</b>			
Elementary	\$49.54	\$49.54	\$49.54
Intermediate	\$44.82	\$44.82	\$44.82
High School	\$59.77	\$59.77	\$59.77
<b>10. SCHOOL RESOURCE ALLOCATION CARRYOVER</b>			
<b>11. FRINGE BENEFIT RATES</b>			
STRS	12.580%	14.430%	16.280%
PERS	13.888%	15.500%	17.100%
ARS	1.300%	1.300%	1.300%
OASDI	6.200%	6.200%	6.200%
MEDICARE	1.450%	1.450%	1.450%
SUI	0.050%	0.050%	0.050%
WORKERS COMPENSATION	1.500%	1.500%	1.500%
ANNUAL HEALTH INSURANCE (Per Employee Composite)	\$21,952	\$24,147	\$26,562
<b>12. TRANSPORTATION FEES</b>	\$76,000	\$76,000	\$76,000
<b>13. INTEREST INCOME</b>			
Interest Rate on Funds in County Treasury:	0.77%	0.77%	0.77%
<b>14. The estimated cost of providing a 1% Salary Schedule increase to all bargaining units in 2016-17 is \$1,673,771</b>			
<b>16. MANDATES/TRANSFERS IN/OUT</b>			
Mandated Block Grant, K-8, \$28.42 per ADA, 9-12, \$56 per ADA, Charter-\$14.21 per A	\$1,002,072	\$1,001,648	\$987,996
Mandated Block Grant - One Time / Est \$237/ADA	\$6,432,486	\$0	\$0
Educator Effectiveness Grant - One Time	\$0	\$0	\$0
Adult Education Transfer Out to Fund 11	\$650,000	\$650,000	\$650,000
Deferred Maintenance Transfer Out to Fund 14	\$1,500,000	\$1,500,000	\$1,500,000

**SADDLEBACK VALLEY UNIFIED SCHOOL DISTRICT**  
2016-17, 2017-18 & 2018-19 Estimates

	2016-2017 Estimate	2017-2018 Estimate	2018-19 Estimate
<b>17. STAFF ADDED FOR GROWTH (FTE)</b>			
<b><u>CERTIFICATED</u></b>			
1/5 Assignments (Off Ratio) / LCAP - Special Ed			
K-6 Literacy Coaches / LCAP	2.60		
7-8 Literacy Coaches / LCAP	4.49		
Coordinator, Health Services			
Director I, Pupil Services			
District Coordinator, 12 Months			
District Health Services Specialist			
Mental Health Counselors / LCAP			
Program Specialist II	1.00		
Psychologist			
Preschool Assessment Teacher			
Regular Teachers / New	3.00		
Elementary Teachers / Progress towards CSR 24:1			
Special Ed/Foundational			
Regular Teacher / Declining Enrollment / Charter School	-35.00	-8.00	-8.00
Special Ed - RSP			
Special Ed Mild/Moderate	3.50		
Speech and Language Teacher			
Teacher on Special Assignment			
<b>TOTAL CERTIFICATED</b>	<b>-20.41</b>	<b>-8.00</b>	<b>-8.00</b>
<b><u>CLASSIFIED</u></b>			
Computer Analyst I			
Computer Analyst II/Webmaster	1.00		
Bilingual Parent Advocate			
Budget Manager	-1.00		
Coordinator, Budget	1.00		
Custodians			
Clerk II, School Sites			
Clerk III, Payroll			
Health Aides	5.18		
Instructional Aide Vision Impaired			
Instructional Aides ESL			
Instructional Aides Mod/Severe			
Instructional Aides IBI			
Instructional Aides Mild/Moderate			
Information Systems Analyst			
Maintenance/Multi Trade Worker			
Personnel Clerk	-1.00		
Personnel Technician I	1.00		
Secretary, Confidential	1.00		
Secretary	-1.00		
Secretary to Director/Pupil Services			
Software Developer			
Software Developer Supervisor			
Technology Assistants / LCAP			
Warehouse Workers			
<b>TOTAL CLASSIFIED</b>	<b>6.18</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL STAFFING INCREASE/DECREASE</b>	<b>-14.23</b>	<b>-8.00</b>	<b>-8.00</b>

SADDLEBACK VALLEY UNIFIED SCHOOL DISTRICT  
MULTI YEAR PROJECTION

Description	1.02% COLA		0.00% COLA		1.11% COLA		2.42% COLA	
	2015-16 Estimated Actuals	Percent of Change	2016-17 July Budget	Percent of Change	2017-18 Est. Budget	Percent of Change	2018-19 Est. Budget	Percent of Change
Beginning Balance July 1	\$ 59,096,750		\$ 66,307,926		\$ 60,357,352		\$ 41,602,418	
<b>Revenue:</b>								
LCFF/Revenue Limit Sources	\$ 220,337,457	0.0%	\$ 224,704,376	2.0%	\$ 227,358,194	1.2%	\$ 229,767,798	1.1%
Federal Revenue	\$ 10,698,305	0.0%	\$ 10,397,344	-2.8%	\$ 10,397,344	0.0%	\$ 10,397,344	0.0%
Other State Revenue	\$ 51,718,214	18.2%	\$ 38,833,150	-25.3%	\$ 31,689,736	-18.0%	\$ 32,064,207	1.2%
Other Local Revenues	\$ 4,541,939	0.0%	\$ 2,878,975	-36.6%	\$ 2,864,233	-0.5%	\$ 2,879,368	0.5%
<b>Total, Revenues:</b>	<b>\$ 287,295,915</b>	<b>2.9%</b>	<b>\$ 276,613,845</b>	<b>-3.7%</b>	<b>\$ 272,309,507</b>	<b>-1.6%</b>	<b>\$ 275,108,717</b>	<b>1.0%</b>
<b>Expenditures:</b>								
Certificated Salaries	\$ 124,566,898	0.0%	\$ 127,009,206	2.0%	\$ 129,071,489	1.6%	\$ 129,886,285	0.6%
Classified Salaries	\$ 35,933,223	0.0%	\$ 37,350,174	3.9%	\$ 38,274,426	2.5%	\$ 38,838,605	1.5%
Employee Benefits	\$ 68,751,104	12.6%	\$ 75,938,291	10.6%	\$ 83,149,518	9.5%	\$ 90,503,636	8.8%
Books & Supplies	\$ 12,092,560	0.0%	\$ 11,711,264	-3.2%	\$ 8,400,973	-28.3%	\$ 10,280,458	22.4%
Services, Other								
Operating Expenses	\$ 24,003,543	-1.9%	\$ 23,279,692	-3.0%	\$ 23,842,247	2.4%	\$ 24,567,938	3.0%
Capital Outlay	\$ 8,822,509	36.0%	\$ 918,516	-89.6%	\$ 918,516	0.0%	\$ 918,516	0.0%
Other Outgo	\$ 6,041,950	0.0%	\$ 6,486,133	7.4%	\$ 6,567,651	1.3%	\$ 6,835,371	1.0%
Support Costs	\$ (127,048)	0.0%	\$ (128,857)	1.4%	\$ (128,857)	0.0%	\$ (128,857)	0.0%
LCFF Supplemental	\$ -		\$ -	0.0%	\$ 968,477	0.0%	\$ 1,467,245	51.5%
<b>Total, Expenditures:</b>	<b>\$ 280,084,739</b>	<b>3.5%</b>	<b>\$ 282,564,419</b>	<b>0.9%</b>	<b>\$ 291,064,440</b>	<b>3.0%</b>	<b>\$ 302,969,397</b>	<b>4.1%</b>
<b>Other Financing Sources/Uses:</b>								
Interfund Transfers Out/Uses	\$ -		\$ -		\$ -		\$ -	
Interfund Transfers In/Sources	\$ -		\$ -		\$ -		\$ -	
Contributions	\$ -		\$ -		\$ -		\$ -	
<b>Total Expenditures &amp; Other Sources/Uses</b>	<b>\$ 280,084,739</b>	<b>3.5%</b>	<b>\$ 282,564,419</b>	<b>0.9%</b>	<b>\$ 291,064,440</b>	<b>3.0%</b>	<b>\$ 302,969,397</b>	<b>4.1%</b>
<b>Net Inc. (Dec.) in Fund Balance</b>	<b>\$ 7,211,176</b>	<b>-18.2%</b>	<b>\$ (5,950,574)</b>	<b>-182.5%</b>	<b>\$ (18,754,833)</b>	<b>215.2%</b>	<b>\$ (27,860,680)</b>	<b>48.5%</b>
<b>Ending Balance</b>	<b>\$ 66,307,926</b>	<b>388.4%</b>	<b>\$ 60,357,352</b>	<b>-9.0%</b>	<b>\$ 41,602,419</b>	<b>-31.1%</b>	<b>\$ 13,741,739</b>	<b>-67.0%</b>
<b>Components of Ending Balance:</b>								
Revolving Cash	\$ 120,000	0.0%	\$ 120,000	0.0%	\$ 120,000	0.0%	\$ 120,000	0.0%
Stores	\$ 319,729	0.0%	\$ 319,729	0.0%	\$ 319,729	0.0%	\$ 319,729	0.0%
Prepaid Expenditures	\$ -		\$ -		\$ -		\$ -	
Designated for Economic Uncertainties	\$ 14,004,237		\$ 14,128,221		\$ 14,553,222		\$ 15,148,470	
Restricted Ending Balances	\$ 4,682,907		\$ 4,782,453		\$ 3,223,283		\$ 1,149,818	
Site/Dept Carryover/CC	\$ 7,714,646		\$ 7,714,646		\$ 7,714,646		\$ 7,714,646	
<b>Unappropriated Amount</b>	<b>\$ 39,466,407</b>		<b>\$ 33,282,303</b>		<b>\$ 15,671,539</b>		<b>\$ (10,710,924)</b>	

SADDLEBACK VALLEY UNIFIED SCHOOL DISTRICT  
MULTI YEAR PROJECTION

UNRESTRICTED	1.02% COLA		0.00% COLA		1.11% COLA		2.42% COLA	
	Description	2015-16 Estimated Actuals	Percent of Change	2016-17 July Budget	Percent of Change	2017-18 Est. Budget	Percent of Change	2018-19 Est. Budget
Beginning Balance July 1	54,340,954		61,625,019		\$ 55,574,899		\$ 38,379,135	
<b>Revenue:</b>								
LCFF/Revenue Limit Sources	\$ 220,337,457	0.0%	\$ 224,704,376	2.0%	\$ 227,358,194	1.2%	\$ 229,767,798	0.0%
Federal Revenue	\$ 163,684	0.0%	\$ 148,432	-9.3%	\$ 148,432	0.0%	\$ 148,432	0.0%
Other State Revenue	\$ 20,059,795	0.0%	\$ 11,455,010	-42.9%	\$ 4,988,784	-56.4%	\$ 5,105,506	2.3%
Other Local Revenues	\$ 3,184,551	0.0%	\$ 1,634,858	-48.7%	\$ 1,620,114	-0.9%	\$ 1,635,249	0.9%
	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
<b>Total, Revenues:</b>	<b>\$ 243,745,497</b>	<b>0.0%</b>	<b>\$ 237,942,674</b>	<b>-2.4%</b>	<b>\$ 234,115,524</b>	<b>-1.6%</b>	<b>\$ 236,656,985</b>	<b>1.1%</b>
<b>Expenditures:</b>								
Certificated Salaries	\$ 103,097,652	0.0%	\$ 105,012,899	1.9%	\$ 106,614,110	1.5%	\$ 107,182,743	0.5%
Classified Salaries	\$ 21,388,700	0.0%	\$ 22,521,908	5.3%	\$ 23,079,225	2.5%	\$ 23,419,542	1.5%
Employee Benefits	\$ 48,139,630	-0.6%	\$ 53,039,499	10.2%	\$ 58,673,778	10.6%	\$ 64,423,173	9.8%
Books & Supplies	\$ 7,354,877	0.0%	\$ 8,337,596	13.4%	\$ 5,027,405	-39.7%	\$ 6,906,890	37.4%
Services, Other								
Operating Expenses	\$ 17,455,254	0.0%	\$ 17,210,238	-1.4%	\$ 17,602,193	2.3%	\$ 18,152,168	3.1%
Capital Outlay	\$ 4,431,375	0.0%	\$ 203,671	-95.4%	\$ 203,671	0.0%	\$ 203,671	0.0%
Other Outgo	\$ 4,468,710	0.0%	\$ 4,580,061	2.7%	\$ 4,661,579	1.8%	\$ 4,729,299	1.5%
Support Costs	\$ (2,143,809)	0.0%	\$ (2,190,014)	2.2%	\$ (2,190,014)	0.0%	\$ (2,190,014)	0.0%
LCFF Supplemental	\$ -	0.0%	\$ -	0.0%	\$ 968,477	0.0%	\$ 1,467,245	0.0%
District Proposal/1.65% COLA-3 Staff Dev Days/3 yr	\$ -		\$ -		\$ -		\$ -	
Making Progress 24:1								
<b>Total, Expenditures:</b>	<b>\$ 204,182,389</b>	<b>-0.4%</b>	<b>\$ 208,715,858</b>	<b>2.2%</b>	<b>\$ 214,840,424</b>	<b>2.8%</b>	<b>\$ 224,294,715</b>	<b>4.5%</b>
<b>Other Financing Sources/Uses:</b>								
Interfund Transfers Out/Uses	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Interfund Transfers In/Sources	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Contributions	\$ (32,279,043)	0.0%	\$ (35,278,836)	9.3%	\$ (36,670,863)	4.0%	\$ (38,149,485)	4.0%
<b>Total Expenditures &amp; Other Sources/Uses</b>	<b>\$ 236,461,432</b>	<b>-0.3%</b>	<b>\$ 243,992,794</b>	<b>-3.2%</b>	<b>\$ 251,311,287</b>	<b>-3.0%</b>	<b>\$ 262,444,200</b>	<b>-4.4%</b>
<b>Net Inc. (Dec.) In Fund Balance</b>	<b>\$ 7,284,065</b>	<b>11.1%</b>	<b>\$ (6,050,120)</b>	<b>-183.1%</b>	<b>\$ (17,185,763)</b>	<b>184.2%</b>	<b>\$ (25,787,215)</b>	<b>50.0%</b>
<b>Ending Balance</b>	<b>\$ 61,625,019</b>	<b>839.7%</b>	<b>\$ 55,574,899</b>	<b>-9.6%</b>	<b>\$ 38,379,136</b>	<b>-30.9%</b>	<b>\$ 12,591,921</b>	<b>-67.2%</b>
<b>Components of Ending Balance:</b>								
Revolving Cash	\$ 120,000	0.0%	\$ 120,000	0.0%	\$ 120,000	0.0%	\$ 120,000	0.0%
Stores	\$ 319,729	0.0%	\$ 319,729	0.0%	\$ 319,729	0.0%	\$ 319,729	0.0%
Prepaid Expenditures	\$ -		\$ -		\$ -		\$ -	
<b>Designated for Economic Uncertainties</b>	<b>\$ 14,004,237</b>		<b>\$ 14,128,221</b>		<b>\$ 14,553,222</b>		<b>\$ 15,148,470</b>	
Restricted Ending Balances	\$ -		\$ -		\$ -		\$ -	
Site/Dept Carryover/CC	\$ 7,714,646		\$ 7,714,646		\$ 7,714,646		\$ 7,714,646	
<b>Unappropriated Amount</b>	<b>\$ 39,466,407</b>		<b>\$ 33,292,303</b>		<b>\$ 15,671,539</b>		<b>\$ (10,710,924)</b>	

SADDLEBACK VALLEY UNIFIED SCHOOL DISTRICT  
MULTI YEAR PROJECTION

RESTRICTED	1.02% COLA		0.00% COLA		1.11% COLA		2.42% COLA	
	Description	2015-16 Estimated Actuals	Percent of Change	2016-17 July Budget	Percent of Change	2017-18 Est. Budget	Percent of Change	2018-19 Est. Budget
Beginning Balance July 1	4,755,796		4,682,907		\$ 4,782,453		\$ 3,223,283	
<b>Revenue:</b>								
LCFF/Revenue Limit Sources	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Federal Revenue	\$ 10,534,611	0.0%	\$ 10,248,912	-2.7%	\$ 10,248,912	0.0%	\$ 10,248,912	0.0%
Other State Revenue	\$ 31,658,419	33.6%	\$ 27,178,140	-14.2%	\$ 28,700,952	-1.6%	\$ 26,958,701	1.0%
Other Local Revenues	\$ 1,357,368	0.0%	\$ 1,244,119	-8.3%	\$ 1,244,119	0.0%	\$ 1,244,119	0.0%
<b>Total, Revenues:</b>	<b>\$ 43,550,418</b>	<b>22.4%</b>	<b>\$ 38,871,171</b>	<b>-11.2%</b>	<b>\$ 38,193,983</b>	<b>-1.2%</b>	<b>\$ 38,451,732</b>	<b>0.7%</b>
<b>Expenditures:</b>								
Certificated Salaries	\$ 21,469,246	0.0%	\$ 21,998,307	2.5%	\$ 22,457,379	2.1%	\$ 22,703,542	1.1%
Classified Salaries	\$ 14,546,523	0.0%	\$ 14,828,268	1.9%	\$ 15,195,201	2.5%	\$ 15,419,263	1.5%
Employee Benefits	\$ 20,811,474	62.9%	\$ 22,898,792	11.1%	\$ 24,475,740	6.9%	\$ 26,080,463	6.6%
Books & Supplies	\$ 4,737,683	0.0%	\$ 3,373,568	-28.8%	\$ 3,373,568	0.0%	\$ 3,373,568	0.0%
Services, Other								
Operating Expenses	\$ 6,548,289	0.0%	\$ 6,069,454	-7.3%	\$ 6,240,054	2.8%	\$ 6,415,772	2.8%
Capital Outlay	\$ 4,391,134	113.5%	\$ 714,845	-83.7%	\$ 714,845	0.0%	\$ 714,845	0.0%
Other Outgo	\$ 1,581,240	0.0%	\$ 1,906,072	20.5%	\$ 1,906,072	0.0%	\$ 1,906,072	0.0%
Support Costs	\$ 2,016,761	0.0%	\$ 2,061,157	2.2%	\$ 2,061,157	0.0%	\$ 2,061,157	0.0%
Educator Effectiveness	\$ -		\$ -	0.0%	\$ -		\$ -	
<b>Total, Expenditures:</b>	<b>\$ 75,902,350</b>	<b>15.7%</b>	<b>\$ 73,848,481</b>	<b>-2.7%</b>	<b>\$ 76,424,016</b>	<b>3.5%</b>	<b>\$ 78,674,682</b>	<b>2.9%</b>
<b>Other Financing Sources/Uses:</b>								
Interfund Transfers Out/Uses	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Interfund Transfers In/Sources	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Contributions	\$ 32,279,043	0.0%	\$ 35,276,636	9.3%	\$ 36,670,663	13.6%	\$ 38,149,485	4.0%
<b>Total Expenditures &amp; Other Sources/Uses</b>	<b>\$ 43,623,307</b>	<b>30.9%</b>	<b>\$ 38,571,825</b>	<b>-11.6%</b>	<b>\$ 39,753,153</b>	<b>3.1%</b>	<b>\$ 40,525,198</b>	<b>1.9%</b>
<b>Net Inc. (Dec.) in Fund Balance</b>	<b>\$ (72,889)</b>	<b>-103.2%</b>	<b>\$ 98,546</b>	<b>-236.6%</b>	<b>\$ (1,559,170)</b>	<b>-1666.3%</b>	<b>\$ (2,073,465)</b>	<b>0.0%</b>
<b>Ending Balance</b>	<b>\$ 4,682,907</b>	<b>-33.3%</b>	<b>\$ 4,782,453</b>	<b>2.1%</b>	<b>\$ 3,223,283</b>	<b>-32.6%</b>	<b>\$ 1,149,818</b>	<b>-84.3%</b>
<b>Components of Ending Balance:</b>								
Revolving Cash	\$ -		\$ -		\$ -		\$ -	
Prepaid Expenditures	\$ -		\$ -		\$ -		\$ -	
Designated for Economic Uncertainties	\$ -		\$ -		\$ -		\$ -	
Restricted Ending Balances (9740)	\$ 4,682,907		\$ 4,782,453		\$ 3,223,283		\$ 1,149,818	
	\$ -		\$ -		\$ -		\$ -	
<b>Unappropriated Amount</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ 0</b>		<b>\$ 0</b>	

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

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



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

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

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

Saddleback Valley Unified  
Orange County

July 1 Budget  
2016-17 Budget  
Workers' Compensation Certification

30 73635 0000000  
Form CC

**ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS**

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 9,245,000.00
Less: Amount of total liabilities reserved in budget:	\$ 9,245,000.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

\_\_\_\_\_

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

Signed \_\_\_\_\_



Date of Meeting: Jun 23, 2016

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

For additional information on this certification, please contact:

Name: Geri Partida

Title: Assistant Superintendent, Business

Telephone: 949 580-3226

E-mail: geri.partida@svusd.org

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	220,337,457.00	0.00	220,337,457.00	224,704,376.00	0.00	224,704,376.00	2.0%
2) Federal Revenue		8100-8299	183,684.00	10,534,611.00	10,698,305.00	148,432.00	10,248,812.00	10,397,344.00	-2.6%
3) Other State Revenue		8300-8599	20,059,765.00	31,658,419.00	51,718,214.00	11,455,010.00	27,176,140.00	38,833,150.00	-25.3%
4) Other Local Revenue		8600-8799	3,184,551.00	1,357,388.00	4,541,939.00	1,634,856.00	1,244,119.00	2,878,975.00	-36.6%
5) TOTAL REVENUES			243,745,487.00	43,550,418.00	287,295,915.00	237,942,874.00	38,871,171.00	276,813,845.00	-3.7%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1099	103,097,652.00	21,489,248.00	124,586,898.00	105,012,899.00	21,996,307.00	127,009,206.00	2.0%
2) Classified Salaries		2000-2999	21,386,700.00	14,548,523.00	35,933,223.00	22,521,908.00	14,828,268.00	37,350,174.00	3.9%
3) Employee Benefits		3000-3999	48,139,830.00	20,811,474.00	68,951,104.00	53,039,499.00	22,888,782.00	75,938,281.00	10.5%
4) Books and Supplies		4000-4999	7,354,877.00	4,737,683.00	12,092,560.00	8,337,896.00	3,373,568.00	11,711,264.00	-3.2%
5) Services and Other Operating Expenditures		5000-5999	17,455,254.00	6,548,269.00	24,003,543.00	17,210,238.00	6,089,454.00	23,279,882.00	-3.0%
6) Capital Outlay		6000-6999	4,431,375.00	4,391,134.00	8,822,509.00	203,671.00	714,845.00	918,519.00	-89.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,480,710.00	1,581,240.00	6,041,950.00	4,580,061.00	1,908,072.00	6,488,133.00	7.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,143,809.00)	2,018,781.00	(127,048.00)	(2,190,014.00)	2,081,157.00	(128,857.00)	1.4%
9) TOTAL EXPENDITURES			204,182,389.00	75,902,350.00	280,084,739.00	208,715,958.00	73,848,461.00	282,564,419.00	0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A3 - B9)</b>									
			39,563,108.00	(32,351,832.00)	7,211,176.00	29,228,716.00	(35,177,290.00)	(5,950,574.00)	-162.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(32,279,043.00)	32,279,043.00	0.00	(35,278,838.00)	35,278,838.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(32,279,043.00)	32,279,043.00	0.00	(35,278,838.00)	35,278,838.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,284,065.00	(72,889.00)	7,211,176.00	(6,050,120.00)	99,546.00	(5,950,574.00)	-182.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9701	54,340,954.00	4,755,796.00	59,096,750.00	61,625,019.00	4,682,907.00	66,307,926.00	12.2%
b) Audit Adjustments		9703	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,340,954.00	4,755,796.00	59,096,750.00	61,625,019.00	4,682,907.00	66,307,926.00	12.2%
d) Other Restatements		9705	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,340,954.00	4,755,796.00	59,096,750.00	61,625,019.00	4,682,907.00	66,307,926.00	12.2%
2) Ending Balance, June 30 (E + F1e)			81,625,019.00	4,682,907.00	86,307,926.00	55,574,899.00	4,782,453.00	60,357,352.00	-9.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	120,000.00	0.00	120,000.00	120,000.00	0.00	120,000.00	0.0%
Stores		9712	319,729.00	0.00	319,729.00	319,729.00	0.00	319,729.00	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	4,682,907.00	4,682,907.00	0.00	4,782,453.00	4,782,453.00	2.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	7,714,646.00	0.00	7,714,646.00	7,714,646.00	0.00	7,714,646.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	14,004,237.00	0.00	14,004,237.00	14,129,221.00	0.00	14,129,221.00	0.9%
Unassigned/Unappropriated Amount		9790	39,466,407.00	0.00	39,466,407.00	33,292,303.00	0.00	33,292,303.00	-15.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget		Total Fund col. D + E (F)	% DIF Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9990	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	53,145,859 00	0 00	53,145,859 00	60,174,602 00	0 00	60,174,602 00	13 2%
Education Protection Account State Aid - Current Year		8012	5,645,900 00	0 00	5,645,900 00	5,483,890 00	0 00	5,483,890 00	-2 8%
State Aid - Prior Years		8019	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Tax Relief Subventions Homeowners' Exemptions		8021	974,367 00	0 00	974,367 00	974,367 00	0 00	974,367 00	0 0%
Timber Yield Tax		8022	20 00	0 00	20 00	20 00	0 00	20 00	0 0%
Other Subventions/In-Lieu Taxes		8029	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
County & District Taxes Secured Roll Taxes		8041	141,075,729 00	0 00	141,075,729 00	141,075,723 00	0 00	141,075,723 00	0 0%
Unsecured Roll Taxes		8042	4,605,097 00	0 00	4,605,097 00	4,605,097 00	0 00	4,605,097 00	0 0%
Prior Years' Taxes		8043	2,081,430 00	0 00	2,081,430 00	2,081,430 00	0 00	2,081,430 00	0 0%
Supplemental Taxes		8044	2,697,426 00	0 00	2,697,426 00	2,697,426 00	0 00	2,697,426 00	0 0%
Education Revenue Augmentation Fund (ERAF)		8045	10,292,512 00	0 00	10,292,512 00	10,292,512 00	0 00	10,292,512 00	0 0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,819,317 00	0 00	1,819,317 00	1,819,317 00	0 00	1,819,317 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 41504) Royalties and Bonuses		8081	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Other In-Lieu Taxes		8082	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Less: Non-LCFF (50%) Adjustment		8089	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
<b>Subtotal, LCFF Sources</b>			<b>222,337,457 00</b>	<b>0 00</b>	<b>222,337,457 00</b>	<b>229,204,164 00</b>	<b>0 00</b>	<b>229,204,164 00</b>	<b>3 1%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,000,000 00)		(2,000,000 00)	(2,150,000 00)		(2,150,000 00)	7 5%
All Other LCFF Transfers - Current Year	All Other	8091	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0 00	0 00	0 00	(2,349,808 00)	0 00	(2,349,808 00)	New
Property Taxes Transfers		8097	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
<b>TOTAL, LCFF SOURCES</b>			<b>220,337,457 00</b>	<b>0 00</b>	<b>220,337,457 00</b>	<b>224,704,376 00</b>	<b>0 00</b>	<b>224,704,376 00</b>	<b>2 0%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Special Education Entitlement		8181	0 00	4,787,280 00	4,787,280 00	0 00	4,787,280 00	4,787,280 00	0 0%
Special Education Discretionary Grants		8182	0 00	841,382 00	841,382 00	0 00	841,382 00	841,382 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	13,357 00	0 00	13,357 00	13,357 00	0 00	13,357 00	0 0%
Flood Control Funds		8270	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Wildlife Reserve Funds		8280	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
FEMA		8281	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Interagency Contracts Between LEAs		8285	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Pass-Through Revenues from Federal Sources		8287	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		2,466,056 00	2,466,056 00		2,446,507 00	2,446,507 00	-2 0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0 00	0 00		0 00	0 00	0 0%
NCLB Title II, Part A, Teacher Quality	4035	8290		870,008 00	870,008 00		537,652 00	537,652 00	-38 2%
NCLB Title III, Immigrant Education Program	4201	8290		27,587 00	27,587 00		41,715 00	41,715 00	51 2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
NCLB: Title II, Limited English Proficient (LEP) Student Program	4203	8290		280,508.00	280,508.00		418,359.00	418,359.00	49.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4810	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3199, 4038-4120, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		185,088.00	185,088.00		171,348.00	171,348.00	-7.4%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	150,337.00	1,046,742.00	1,197,079.00	135,075.00	1,004,681.00	1,139,766.00	-4.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>183,694.00</b>	<b>10,534,811.00</b>	<b>10,698,305.00</b>	<b>149,432.00</b>	<b>10,248,812.00</b>	<b>10,387,344.00</b>	<b>-2.8%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
RDC/P Entitlement Prior Years	6360	8318		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		14,829,693.00	14,829,693.00		14,784,456.00	14,784,456.00	-0.4%
Prior Years	6500	8319		322,848.00	322,848.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	173,273.00	173,273.00	0.00	173,273.00	173,273.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	15,877,423.00	0.00	15,877,423.00	7,434,556.00	0.00	7,434,556.00	-53.2%
Lottery - Unrestricted and Instructional Materials		8560	4,145,828.00	1,278,141.00	5,423,969.00	3,983,910.00	1,168,717.00	5,150,827.00	-5.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8578	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	8018	8590		214,824.00	214,824.00		214,824.00	214,824.00	0.0%
Charter School Facility Grant	8030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	8650, 8690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	8230	8590		2,715,374.00	2,715,374.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	8387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	38,544.00	12,124,188.00	12,160,710.00	38,544.00	10,858,770.00	10,885,314.00	-10.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>20,059,785.00</b>	<b>31,058,419.00</b>	<b>51,718,214.00</b>	<b>11,455,010.00</b>	<b>27,178,140.00</b>	<b>38,833,150.00</b>	<b>-25.3%</b>



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies Secured Roll		8816	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8818	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8817	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8818	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes		8821	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes		8822	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8822	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8825	25.00	0.00	25.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8828	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales		8831	45,329.00	0.00	45,329.00	0.00	0.00	0.00	-100.0%
Sale of Equipment/Supplies		8831	45,329.00	0.00	45,329.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8832	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8834	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8838	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8850	943,791.00	0.00	943,791.00	773,328.00	0.00	773,328.00	-18.1%
Interest		8860	418,070.00	0.00	418,070.00	418,070.00	0.00	418,070.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8862	5,150.00	0.00	5,150.00	0.00	0.00	0.00	-100.0%
Fees and Contracts		8871	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Fees		8871	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8872	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees from Individuals		8875	78,904.00	0.00	78,904.00	78,000.00	0.00	78,000.00	-1.2%
Interagency Services		8877	0.00	520,802.00	520,802.00	0.00	484,538.00	484,538.00	-10.8%
Mitigation/Developer Fees		8881	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8889	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus Misc Funds Non-LCFF (50%) Adjustment		8891	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8897	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8899	1,895,282.00	838,588.00	2,531,869.00	387,480.00	779,583.00	1,147,043.00	-54.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	8500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	8500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	8500	8793		0.00	0.00		0.00	0.00	0.0%
RDC/P Transfers									
From Districts or Charter Schools	8360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	8360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	8360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,184,551.00</b>	<b>1,357,388.00</b>	<b>4,541,939.00</b>	<b>1,834,858.00</b>	<b>1,244,119.00</b>	<b>2,878,975.00</b>	<b>-36.6%</b>
<b>TOTAL, REVENUES</b>			<b>243,745,487.00</b>	<b>43,550,418.00</b>	<b>287,295,915.00</b>	<b>237,942,674.00</b>	<b>38,671,171.00</b>	<b>278,613,845.00</b>	<b>-3.7%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	88,825,844.00	16,808,912.03	107,734,756.00	89,470,248.00	19,342,775.00	108,813,023.00	1.0%
Certificated Pupil Support Salaries		1200	4,254,842.00	1,047,665.00	5,302,507.00	4,433,786.00	1,124,112.00	5,557,898.00	4.8%
Certificated Supervisors' and Administrators' Salaries		1300	9,825,116.00	1,434,315.00	11,259,431.00	10,882,533.00	1,438,948.00	12,301,481.00	9.3%
Other Certificated Salaries		1600	181,848.00	78,454.00	270,402.00	248,332.00	90,472.00	338,804.00	24.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>103,097,652.00</b>	<b>21,469,249.00</b>	<b>124,566,899.00</b>	<b>105,012,899.00</b>	<b>21,866,307.00</b>	<b>127,009,206.00</b>	<b>2.0%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,168,517.00	8,908,525.00	10,077,042.00	1,044,841.00	9,210,481.00	10,255,332.00	1.8%
Classified Support Salaries		2200	8,440,835.00	4,178,424.00	12,619,259.00	6,530,809.00	4,132,013.00	10,662,822.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	1,301,473.00	373,548.00	1,675,021.00	1,507,014.00	378,289.00	1,883,303.00	12.4%
Clerical, Technical and Office Salaries		2400	11,185,043.00	852,972.00	12,038,015.00	11,522,510.00	877,284.00	12,399,804.00	3.2%
Other Classified Salaries		2900	1,313,032.00	237,054.00	1,550,086.00	1,918,734.00	232,179.00	2,148,913.00	38.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>21,388,700.00</b>	<b>14,546,523.00</b>	<b>35,933,223.00</b>	<b>22,521,908.00</b>	<b>14,828,268.00</b>	<b>37,350,174.00</b>	<b>3.9%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	11,384,002.00	10,236,174.00	21,620,176.00	13,518,917.00	11,348,999.00	24,868,916.00	15.0%
PERS		3201-3202	2,278,472.00	1,371,598.00	3,650,058.00	2,715,742.00	1,620,691.00	4,338,433.00	18.8%
QASDI/Medicare/Alternative		3301-3302	3,153,014.00	1,287,760.00	4,440,774.00	3,239,424.00	1,308,763.00	4,548,187.00	2.4%
Health and Welfare Benefits		3401-3402	24,800,774.00	8,399,895.00	31,200,769.00	27,313,958.00	7,359,478.00	34,673,437.00	11.1%
Unemployment Insurance		3501-3502	84,348.00	17,881.00	102,229.00	84,809.00	18,251.00	103,060.00	1.0%
Workers' Compensation		3601-3602	1,912,489.00	539,299.00	2,451,788.00	1,951,028.00	552,060.00	2,503,088.00	2.1%
OPEB, Allocated		3701-3702	4,546,553.00	758,879.00	5,305,432.00	4,235,521.00	694,549.00	4,930,070.00	-7.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>48,139,830.00</b>	<b>20,611,474.00</b>	<b>68,751,304.00</b>	<b>53,039,499.00</b>	<b>22,898,792.00</b>	<b>75,938,291.00</b>	<b>10.5%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	2,332,767.00	1,899,495.00	4,032,262.00	4,063,784.00	1,168,717.00	5,130,501.00	52.0%
Books and Other Reference Materials		4200	85,722.00	41,824.00	127,546.00	100,256.00	35,598.00	135,854.00	-1.1%
Materials and Supplies		4300	4,375,061.00	2,186,815.00	6,561,876.00	3,052,407.00	1,912,821.00	4,965,328.00	-24.1%
Noncapitalized Equipment		4400	551,327.00	828,649.00	1,380,976.00	221,249.00	298,332.00	479,581.00	-85.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,354,977.00</b>	<b>4,737,683.00</b>	<b>12,092,580.00</b>	<b>8,337,696.00</b>	<b>3,373,568.00</b>	<b>11,711,264.00</b>	<b>-3.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	4,550,500.00	2,304,863.00	6,855,363.00	4,087,015.00	2,248,563.00	6,935,678.00	4.2%
Travel and Conferences		5200	352,005.00	282,061.00	634,066.00	313,437.00	327,943.00	641,080.00	4.4%
Dues and Memberships		5300	111,227.00	22,256.00	133,483.00	112,582.00	11,130.00	123,712.00	-7.3%
Insurance		5400 - 5450	1,300,000.00	0.00	1,300,000.00	1,300,000.00	0.00	1,300,000.00	0.0%
Operations and Housekeeping Services		5500	5,838,200.00	0.00	5,838,200.00	5,817,671.00	0.00	5,817,671.00	3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,205,708.00	1,578,888.00	3,785,577.00	1,509,525.00	1,132,849.00	2,642,374.00	-30.2%
Transfers of Direct Costs		5710	(42,303.00)	42,303.00	0.00	(44,011.00)	44,011.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(848,420.00)	0.00	(848,420.00)	(783,367.00)	0.00	(783,367.00)	20.8%
Professional/Consulting Services and Operating Expenditures		5800	3,073,858.00	2,533,422.00	5,607,279.00	3,441,905.00	2,300,738.00	5,742,643.00	2.4%
Communications		5900	914,480.00	3,715.00	918,195.00	855,481.00	4,520.00	860,001.00	-8.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>17,455,254.00</b>	<b>8,548,289.00</b>	<b>24,003,543.00</b>	<b>17,210,238.00</b>	<b>6,089,454.00</b>	<b>23,279,692.00</b>	<b>-3.0%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	62,512.00	22,597.00	105,109.00	63,543.00	22,597.00	66,140.00	-18.0%
Buildings and Improvements of Buildings		6200	2,508,317.00	3,983,167.00	6,491,484.00	52,124.00	185,700.00	237,824.00	-96.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	219,527.00	98,233.00	318,760.00	77,800.00	48,548.00	124,148.00	-60.6%
Equipment Replacement		6500	1,622,019.00	287,137.00	1,909,156.00	10,404.00	480,000.00	470,404.00	-75.4%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,431,375.00</b>	<b>4,361,134.00</b>	<b>8,822,509.00</b>	<b>203,671.00</b>	<b>714,645.00</b>	<b>918,516.00</b>	<b>-89.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	381,240.00	381,240.00	0.00	455,947.00	455,947.00	19.8%
Payments to County Offices		7142	1,732,351.00	1,200,000.00	2,932,351.00	1,861,702.00	1,450,125.00	3,301,827.00	12.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
RCCIP Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	2,728,358.00	0.00	2,728,358.00	2,728,358.00	0.00	2,728,358.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,480,710.00</b>	<b>1,581,240.00</b>	<b>6,041,950.00</b>	<b>4,590,061.00</b>	<b>1,906,072.00</b>	<b>4,486,133.00</b>	<b>7.4%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,016,781.00)	2,016,781.00	0.00	(2,061,157.00)	2,061,157.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(127,048.00)	0.00	(127,048.00)	(128,857.00)	0.00	(128,857.00)	1.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,143,809.00)</b>	<b>2,016,781.00</b>	<b>(127,048.00)</b>	<b>(2,190,014.00)</b>	<b>2,061,157.00</b>	<b>(128,857.00)</b>	<b>1.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>204,182,389.00</b>	<b>75,902,350.00</b>	<b>280,084,739.00</b>	<b>208,715,958.00</b>	<b>73,848,461.00</b>	<b>282,564,419.00</b>	<b>0.9%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2015-17 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments Proceeds		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8960	(32,278,043.00)	32,278,043.00	0.00	(35,278,836.00)	35,278,836.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(32,278,043.00)	32,278,043.00	0.00	(35,278,836.00)	35,278,836.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
<b>(e - b + c - d + g)</b>									
			(32,278,043.00)	32,278,043.00	0.00	(35,278,836.00)	35,278,836.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	220,337,457 00	0 00	220,337,457 00	224,704,376 00	0 00	224,704,376 00	2 0%
2) Federal Revenue		8100-8299	183,694 00	10,534,611 00	10,698,305 00	148,432 00	10,248,912 00	10,397,344 00	-2 6%
3) Other State Revenue		8300-8599	20,059,795 00	31,658,419 00	51,718,214 00	11,455,010 00	27,178,140 00	38,633,150 00	-25 3%
4) Other Local Revenue		8600-8799	3,184,551 00	1,357,388 00	4,541,939 00	1,634,858 00	1,244,118 00	2,878,975 00	-36 8%
5) TOTAL REVENUES			243,745,497 00	43,550,418 00	287,295,915 00	237,942,874 00	38,671,171 00	278,613,845 00	-3 7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1899		131,300,190 00	51,554,336 00	182,854,526 00	136,502,095 00	53,339,835 00	189,842,030 00	3 8%
2) Instruction - Related Services	2000-2999		21,529,807 00	4,815,649 00	26,145,456 00	23,839,578 00	4,070,748 00	27,910,624 00	6 8%
3) Pupil Services	3000-3999		14,820,944 00	4,016,077 00	18,937,021 00	15,987,359 00	4,312,980 00	20,280,349 00	7 1%
4) Ancillary Services	4000-4999		1,520,827 00	41,818 00	1,568,645 00	1,430,578 00	31,834 00	1,482,410 00	-6 8%
5) Community Services	5000-5999		0 00	0 00	0 00	0 00	0 00	0 00	0 0%
6) Enterprise	6000-6999		28,091 00	0 00	28,091 00	28,075 00	0 00	28,075 00	-0 1%
7) General Administration	7000-7999		12,308,701 00	2,190,885 00	14,497,686 00	10,668,987 00	3,248,420 00	12,918,407 00	-10 9%
8) Plant Services	8000-8999		18,109,119 00	11,902,243 00	30,011,362 00	15,697,929 00	7,938,462 00	23,538,391 00	-21 2%
9) Other Outgo	9000-9999	Except 7600-7699	4,460,710 00	1,581,240 00	6,041,950 00	4,580,061 00	1,906,072 00	6,488,133 00	7 4%
10) TOTAL EXPENDITURES			204,182,389 00	75,902,350 00	280,084,739 00	208,715,958 00	73,848,481 00	282,564,419 00	0 9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			39,583,108 00	(32,351,932 00)	7,211,176 00	29,226,718 00	(35,177,290 00)	(5,950,574 00)	-182 5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
b) Transfers Out		7600-7629	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
2) Other Sources/Uses									
a) Sources		8830-8979	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
b) Uses		7830-7899	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
3) Contributions		8880-8999	(32,279,043 00)	32,279,043 00	0 00	(35,278,838 00)	35,278,838 00	0 00	0 0%
4) TOTAL OTHER FINANCING SOURCES/USES			(32,279,043 00)	32,279,043 00	0 00	(35,278,838 00)	35,278,838 00	0 00	0 0%

Description	Function Codes	Object Codes	2016-18 Estimated Actuals			2016-17 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,284,095.00	(72,889.00)	7,211,178.00	(8,050,120.00)	99,548.00	(8,950,574.00)	-182.5%
<b>F. FUND BALANCE, RESERVES</b>									
<b>1) Beginning Fund Balance</b>									
a) As of July 1 - Unaudited		9791	54,340,954.00	4,755,799.00	59,096,750.00	61,625,019.00	4,682,907.00	66,307,926.00	12.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,340,954.00	4,755,799.00	59,096,750.00	61,625,019.00	4,682,907.00	66,307,926.00	12.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,340,954.00	4,755,799.00	59,096,750.00	61,625,019.00	4,682,907.00	66,307,926.00	12.2%
<b>2) Ending Balance, June 30 (E + F1e)</b>			61,625,019.00	4,682,907.00	66,307,926.00	55,574,899.00	4,782,453.00	60,357,352.00	-9.0%
<b>Components of Ending Fund Balance</b>									
<b>a) Nonspendable</b>									
Revolving Cash		9711	120,000.00	0.00	120,000.00	120,000.00	0.00	120,000.00	0.0%
Stores		9712	319,729.00	0.00	319,729.00	319,729.00	0.00	319,729.00	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>b) Restricted</b>									
		9740	0.00	4,682,907.00	4,682,907.00	0.00	4,782,453.00	4,782,453.00	2.1%
<b>c) Committed</b>									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>d) Assigned</b>									
Other Assignments (by Resource/Object)		9780	7,714,648.00	0.00	7,714,648.00	7,714,648.00	0.00	7,714,648.00	0.0%
<b>e) Unassigned/unappropriated</b>									
Reserve for Economic Uncertainties		9799	14,004,237.00	0.00	14,004,237.00	14,128,221.00	0.00	14,128,221.00	0.9%
Unassigned/Unappropriated Amount		9790	39,488,407.00	0.00	39,488,407.00	33,292,303.00	0.00	33,292,303.00	-15.6%

<u>Resource</u>	<u>Description</u>	<u>2016-16 Estimated Actuals</u>	<u>2016-17 Budget</u>
5640	Medi-Cal Billing Option	272,112.00	319,107.00
6230	California Clean Energy Jobs Act	100,992.00	0.00
6264	Educator Effectiveness	1,928,133.00	1,928,133.00
6500	Special Education	661,072.00	611,867.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	220,307.00	242,222.00
6512	Special Ed: Mental Health Services	1,476,885.00	1,671,124.00
9010	Other Restricted Local	23,406.00	10,000.00
<b>Total, Restricted Balance</b>		<b>4,662,907.00</b>	<b>4,782,453.00</b>

Saddleback Valley Unified  
Orange County

July 1 Budget  
Special Education Pass-Through Fund  
Expenditures by Object

30 73635 000000  
Form 10

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	479,516.00	479,516.00	0.0%
3) Other State Revenue		8300-8599	1,628,026.00	1,618,040.00	-0.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			2,107,542.00	2,097,556.00	-0.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,107,542.00	2,097,556.00	-0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,107,542.00	2,097,556.00	-0.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
<b>TOTAL LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources		8287	479,516.00	479,516.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			<b>479,516.00</b>	<b>479,516.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	1,453,034.00	1,443,624.00	-0.6%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	174,992.00	174,418.00	-0.3%
<b>TOTAL OTHER STATE REVENUE</b>			<b>1,628,026.00</b>	<b>1,618,040.00</b>	<b>-0.6%</b>
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>2,107,542.00</b>	<b>2,097,556.00</b>	<b>-0.5%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	654,506.00	653,932.00	-0.1%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	1,453,034.00	1,443,624.00	-0.6%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,107,542.00</b>	<b>2,097,556.00</b>	<b>-0.5%</b>
<b>TOTAL EXPENDITURES</b>			<b>2,107,542.00</b>	<b>2,097,556.00</b>	<b>-0.5%</b>

Saddleback Valley Unified  
Orange County

July 1 Budget  
Special Education Pass-Through Fund  
Expenditures by Function

30 73635 0000000  
Form 10

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	479,516.00	479,516.00	0.0%
3) Other State Revenue		8300-8599	1,628,026.00	1,618,040.00	-0.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			2,107,542.00	2,097,556.00	-0.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,107,542.00	2,097,556.00	-0.5%
10) TOTAL EXPENDITURES			2,107,542.00	2,097,556.00	-0.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Saddleback Valley Unified  
Orange County

July 1 Budget  
Special Education Pass-Through Fund  
Expenditures by Function

30 73635 0000000  
Form 10

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9785	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	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%

Saddleback Valley Unified  
Orange County

July 1 Budget  
Special Education Pass-Through Fund  
Exhibit: Restricted Balance Detail

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Form 10

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	500,000.00	650,000.00	30.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	926,962.00	881,563.00	-4.9%
4) Other Local Revenue		8600-8799	88,225.00	75,000.00	-15.0%
5) TOTAL REVENUES			1,515,187.00	1,606,563.00	6.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	186,071.00	228,200.00	22.6%
2) Classified Salaries		2000-2999	244,971.00	242,250.00	-1.1%
3) Employee Benefits		3000-3999	163,464.00	211,294.00	29.3%
4) Books and Supplies		4000-4999	19,627.00	22,040.00	12.3%
5) Services and Other Operating Expenditures		5000-5999	790,034.00	808,572.00	2.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	21,228.00	24,326.00	14.6%
9) TOTAL EXPENDITURES			1,425,395.00	1,536,682.00	7.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			89,792.00	69,881.00	-22.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Saddleback Valley Unified  
Orange County

July 1 Budget  
Adult Education Fund  
Expenditures by Object

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Form 11

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			<b>89,792.00</b>	<b>69,881.00</b>	<b>-22.2%</b>
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,216.00	135,008.00	198.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,216.00	135,008.00	198.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,216.00	135,008.00	198.6%
2) Ending Balance, June 30 (E + F1e)			135,008.00	204,889.00	51.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	39,199.00	62,326.00	59.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	95,809.00	142,563.00	48.8%
d) Assigned					
Other Assignments		9760	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>LCFF SOURCES</b>					
<b>LCFF Transfers</b>					
LCFF Transfers - Current Year		8091	500,000.00	650,000.00	30.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL LCFF SOURCES:</b>			<b>500,000.00</b>	<b>650,000.00</b>	<b>30.0%</b>
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	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	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
<b>Other State Apportionments</b>					
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	861,712.00	861,712.00	0.0%
All Other State Revenue	All Other	8590	65,250.00	19,851.00	-69.6%
<b>TOTAL OTHER STATE REVENUE</b>			<b>926,962.00</b>	<b>881,563.00</b>	<b>-4.9%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	88,225.00	75,000.00	-15.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>88,225.00</b>	<b>75,000.00</b>	<b>-15.0%</b>
<b>TOTAL REVENUES</b>			<b>1,515,187.00</b>	<b>1,606,563.00</b>	<b>6.0%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	186,071.00	228,200.00	22.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>186,071.00</b>	<b>228,200.00</b>	<b>22.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	3,975.00	New
Classified Support Salaries		2200	1,871.00	3,359.00	79.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	214,280.00	205,866.00	-3.9%
Other Classified Salaries		2900	28,820.00	29,050.00	0.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>244,971.00</b>	<b>242,250.00</b>	<b>-1.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	35,932.00	57,286.00	59.4%
PERS		3201-3202	26,292.00	30,277.00	15.4%
OASDI/Medicare/Alternative		3301-3302	19,928.00	22,268.00	11.7%
Health and Welfare Benefits		3401-3402	75,081.00	92,376.00	23.0%
Unemployment Insurance		3501-3502	208.00	293.00	40.9%
Workers' Compensation		3601-3602	5,083.00	8,792.00	44.5%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>163,464.00</b>	<b>211,294.00</b>	<b>29.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,627.00	19,040.00	14.5%
Noncapitalized Equipment		4400	3,000.00	3,000.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>19,627.00</b>	<b>22,040.00</b>	<b>12.3%</b>

Saddleback Valley Unified  
Orange County

July 1 Budget  
Adult Education Fund  
Expenditures by Object

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Form 11

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	765,319.00	765,319.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,160.00	3,500.00	-32.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	110.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	18,745.00	38,753.00	106.7%
Communications		5900	700.00	1,000.00	42.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>790,034.00</b>	<b>808,572.00</b>	<b>2.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Saddleback Valley Unified  
Orange County

July 1 Budget  
Adult Education Fund  
Expenditures by Object

30 73635 000000  
Form 11

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	21,228.00	24,326.00	14.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>21,228.00</b>	<b>24,326.00</b>	<b>14.6%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,425,395.00</b>	<b>1,536,682.00</b>	<b>7.8%</b>

Saddleback Valley Unified  
Orange County

July 1 Budget  
Adult Education Fund  
Expenditures by Object

30 73635 0000000  
Form 11

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



Saddleback Valley Unified  
Orange County

July 1 Budget  
Adult Education Fund  
Expenditures by Function

30 73635 0000000  
Form 11

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	500,000.00	650,000.00	30.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	926,962.00	881,563.00	-4.9%
4) Other Local Revenue		8600-8799	88,225.00	75,000.00	-15.0%
5) TOTAL REVENUES			1,515,187.00	1,606,563.00	6.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,024,017.00	1,116,855.00	9.1%
2) Instruction - Related Services	2000-2999		284,368.00	295,669.00	4.0%
3) Pupil Services	3000-3999		90,474.00	83,124.00	-8.1%
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		21,228.00	24,326.00	14.6%
8) Plant Services	8000-8999		5,308.00	16,708.00	214.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,425,395.00	1,536,682.00	7.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			89,792.00	69,881.00	-22.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Saddleback Valley Unified  
Orange County

July 1 Budget  
Adult Education Fund  
Expenditures by Function

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Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			89,792.00	69,881.00	-22.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,216.00	135,008.00	198.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,216.00	135,008.00	198.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,216.00	135,008.00	198.6%
2) Ending Balance, June 30 (E + F1e)			135,008.00	204,889.00	51.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	39,199.00	62,326.00	59.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	95,809.00	142,563.00	48.8%
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%

Saddleback Valley Unified  
Orange County

July 1 Budget  
Adult Education Fund  
Exhibit: Restricted Balance Detail

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Form 11

<u>Resource</u>	<u>Description</u>	<u>2015-16 Estimated Actuals</u>	<u>2016-17 Budget</u>
6391	Adult Education Block Grant Program	39,199.00	62,326.00
<b>Total, Restricted Balance</b>		<b>39,199.00</b>	<b>62,326.00</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,300.00	13,300.00	0.0%
3) Other State Revenue		8300-8599	4,494.00	4,552.00	1.3%
4) Other Local Revenue		8600-8799	9,450,726.00	9,541,701.00	1.0%
5) TOTAL, REVENUES			9,468,520.00	9,559,553.00	1.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	44,732.00	43,970.00	-1.7%
2) Classified Salaries		2000-2999	5,196,092.00	5,479,088.00	5.4%
3) Employee Benefits		3000-3999	1,804,768.00	1,934,129.00	7.2%
4) Books and Supplies		4000-4999	564,214.00	662,580.00	17.4%
5) Services and Other Operating Expenditures		5000-5999	1,315,126.00	1,277,672.00	-2.8%
6) Capital Outlay		6000-6999	409,184.00	314,923.00	-23.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,334,116.00	9,712,362.00	4.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			134,404.00	(152,809.00)	-213.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Saddleback Valley Unified  
Orange County

July 1 Budget  
Child Development Fund  
Expenditures by Object

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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			134,404.00	(152,809.00)	-213.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,472,508.00	2,606,912.00	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,472,508.00	2,606,912.00	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,472,508.00	2,606,912.00	5.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,606,912.00	2,454,103.00	-5.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Saddleback Valley Unified  
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July 1 Budget  
Child Development Fund  
Expenditures by Object

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	13,300.00	13,300.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>13,300.00</b>	<b>13,300.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,494.00	4,552.00	1.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,494.00</b>	<b>4,552.00</b>	<b>1.3%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	9,434,726.00	9,525,701.00	1.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>9,450,726.00</b>	<b>9,541,701.00</b>	<b>1.0%</b>
<b>TOTAL REVENUES</b>			<b>9,468,520.00</b>	<b>9,559,553.00</b>	<b>1.0%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	44,629.00	43,970.00	-1.5%
Other Certificated Salaries		1900	103.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>44,732.00</b>	<b>43,970.00</b>	<b>-1.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	4,671.00	18,521.00	296.5%
Classified Support Salaries		2200	73,212.00	73,142.00	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	1,999,491.00	1,973,740.00	-1.3%
Clerical, Technical and Office Salaries		2400	283,786.00	260,371.00	-8.3%
Other Classified Salaries		2900	2,634,932.00	3,153,314.00	11.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,196,092.00</b>	<b>5,479,088.00</b>	<b>5.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	12,067.00	12,488.00	3.5%
PERS		3201-3202	535,014.00	601,238.00	12.4%
OASDI/Medicare/Alternative		3301-3302	360,722.00	353,925.00	-1.9%
Health and Welfare Benefits		3401-3402	810,672.00	877,793.00	8.3%
Unemployment Insurance		3501-3502	2,550.00	2,574.00	0.9%
Workers' Compensation		3601-3602	76,898.00	77,227.00	0.4%
OPEB, Allocated		3701-3702	6,845.00	8,884.00	29.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,804,768.00</b>	<b>1,934,129.00</b>	<b>7.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	534,790.00	634,580.00	18.7%
Noncapitalized Equipment		4400	29,424.00	28,000.00	-4.8%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>564,214.00</b>	<b>662,580.00</b>	<b>17.4%</b>



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,588.00	25,000.00	191.8%
Dues and Memberships		5300	165.00	165.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,984.00	14,200.00	18.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	189,594.00	11,200.00	-94.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	576,410.00	754,607.00	30.9%
Professional/Consulting Services and Operating Expenditures		5800	526,180.00	467,800.00	-11.1%
Communications		5900	2,225.00	4,700.00	111.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,315,126.00</b>	<b>1,277,672.00</b>	<b>-2.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	409,184.00	314,923.00	-23.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>409,184.00</b>	<b>314,923.00</b>	<b>-23.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
<b>Other Transfers Out</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>Debt Service</b>					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,334,116.00</b>	<b>9,712,362.00</b>	<b>4.1%</b>

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

Saddleback Valley Unified  
Orange County

July 1 Budget  
Child Development Fund  
Expenditures by Function

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Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,300.00	13,300.00	0.0%
3) Other State Revenue		8300-8599	4,494.00	4,552.00	1.3%
4) Other Local Revenue		8600-8799	9,450,726.00	9,541,701.00	1.0%
5) TOTAL, REVENUES			9,468,520.00	9,559,553.00	1.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		8,718,510.00	9,383,239.00	7.6%
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		615,606.00	329,123.00	-46.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,334,116.00	9,712,362.00	4.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			134,404.00	(152,809.00)	-213.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Saddleback Valley Unified  
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July 1 Budget  
Child Development Fund  
Expenditures by Function

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Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			134,404.00	(152,809.00)	-213.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,472,508.00	2,606,912.00	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,472,508.00	2,606,912.00	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,472,508.00	2,606,912.00	5.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9760	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,606,912.00	2,454,103.00	-5.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Saddleback Valley Unified  
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Child Development Fund  
Exhibit: Restricted Balance Detail

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,327,025.00	3,200,000.00	-3.8%
3) Other State Revenue		8300-8599	255,995.00	200,000.00	-21.9%
4) Other Local Revenue		8600-8799	2,070,867.00	2,129,750.00	2.8%
5) TOTAL REVENUES			5,653,887.00	5,529,750.00	-2.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,670,432.00	2,667,045.00	-0.1%
3) Employee Benefits		3000-3999	812,588.00	891,420.00	9.7%
4) Books and Supplies		4000-4999	2,053,062.00	2,105,000.00	2.5%
5) Services and Other Operating Expenditures		5000-5999	33,392.00	22,600.00	-32.3%
6) Capital Outlay		6000-6999	29,509.00	19,000.00	-35.6%
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	105,820.00	104,531.00	-1.2%
9) TOTAL EXPENDITURES			5,704,803.00	5,809,596.00	1.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(50,916.00)	(279,846.00)	449.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(50,916.00)	(279,846.00)	449.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	407,596.00	356,680.00	-12.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			407,596.00	356,680.00	-12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			407,596.00	356,680.00	-12.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	38,100.00	38,100.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	318,580.00	38,734.00	-87.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9769	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Saddleback Valley Unified  
Orange County

July 1 Budget  
Cafeteria Special Revenue Fund  
Expenditures by Object

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Form 13

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



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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	3,327,025.00	3,200,000.00	-3.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			<b>3,327,025.00</b>	<b>3,200,000.00</b>	<b>-3.8%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	255,995.00	200,000.00	-21.9%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			<b>255,995.00</b>	<b>200,000.00</b>	<b>-21.9%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,040,825.00	2,100,000.00	2.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	2,750.00	-8.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	42.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	27,000.00	27,000.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>2,070,867.00</b>	<b>2,129,750.00</b>	<b>2.8%</b>
<b>TOTAL REVENUES</b>			<b>5,653,887.00</b>	<b>5,529,750.00</b>	<b>-2.2%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,218,527.00	2,162,713.00	-2.5%
Classified Supervisors' and Administrators' Salaries		2300	306,189.00	301,654.00	-1.5%
Clerical, Technical and Office Salaries		2400	145,716.00	146,146.00	0.3%
Other Classified Salaries		2900	0.00	56,522.00	New
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,670,432.00</b>	<b>2,667,045.00</b>	<b>-0.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	204,932.00	241,578.00	17.9%
OASDI/Medicare/Alternative		3301-3302	158,544.00	159,812.00	0.8%
Health and Welfare Benefits		3401-3402	409,605.00	450,080.00	9.9%
Unemployment Insurance		3501-3502	1,274.00	1,269.00	-0.4%
Workers' Compensation		3601-3602	38,233.00	38,681.00	1.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>812,568.00</b>	<b>891,420.00</b>	<b>9.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	198,212.00	196,000.00	-1.1%
Noncapitalized Equipment		4400	4,850.00	9,000.00	85.6%
Food		4700	1,850,000.00	1,900,000.00	2.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,053,062.00</b>	<b>2,105,000.00</b>	<b>2.5%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	900.00	800.00	-11.1%
Dues and Memberships		5300	1,312.00	1,350.00	2.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,500.00	2,500.00	-54.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,500.00	6,000.00	-7.7%
Professional/Consulting Services and Operating Expenditures		5800	15,180.00	8,450.00	-44.3%
Communications		5900	4,000.00	3,500.00	-12.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>33,392.00</b>	<b>22,600.00</b>	<b>-32.3%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	29,509.00	9,000.00	-69.5%
Equipment Replacement		6500	0.00	10,000.00	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>29,509.00</b>	<b>19,000.00</b>	<b>-35.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	105,820.00	104,531.00	-1.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>105,820.00</b>	<b>104,531.00</b>	<b>-1.2%</b>
<b>TOTAL EXPENDITURES</b>			<b>5,704,803.00</b>	<b>5,809,596.00</b>	<b>1.8%</b>

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

Saddleback Valley Unified  
Orange County

July 1 Budget  
Cafeteria Special Revenue Fund  
Expenditures by Function

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Form 13

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,327,025.00	3,200,000.00	-3.8%
3) Other State Revenue		8300-8599	255,995.00	200,000.00	-21.9%
4) Other Local Revenue		8600-8799	2,070,867.00	2,129,750.00	2.8%
5) TOTAL REVENUES			5,653,887.00	5,529,750.00	-2.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,574,195.00	5,679,876.00	1.9%
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		105,820.00	104,531.00	-1.2%
8) Plant Services	8000-8999		24,788.00	25,189.00	1.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			5,704,803.00	5,809,596.00	1.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(50,916.00)	(279,846.00)	449.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Saddleback Valley Unified  
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Expenditures by Function

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Form 13

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(50,916.00)	(279,846.00)	449.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	407,596.00	356,680.00	-12.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			407,596.00	356,680.00	-12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			407,596.00	356,680.00	-12.5%
2) Ending Balance, June 30 (E + F1e)			356,680.00	76,834.00	-78.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	38,100.00	38,100.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	318,580.00	38,734.00	-87.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Saddleback Valley Unified  
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Exhibit: Restricted Balance Detail

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<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	318,580.00	38,734.00
<b>Total, Restricted Balance</b>		<b>318,580.00</b>	<b>38,734.00</b>

Description	Resource Codes	Object Codes	2015-18 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,500,000.00	1,500,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,488.00	1,000.00	-32.8%
5) TOTAL, REVENUES			1,501,488.00	1,501,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	150.00	5,750.00	3733.3%
6) Capital Outlay		6000-6999	1,379,769.00	1,500,001.00	8.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,379,919.00	1,505,751.00	9.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			121,569.00	(4,751.00)	-103.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Saddleback Valley Unified  
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Deferred Maintenance Fund  
Expenditures by Object

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Form 14

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			121,569.00	(4,751.00)	-103.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	93.00	121,662.00	130719.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			93.00	121,662.00	130719.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93.00	121,662.00	130719.4%
2) Ending Balance, June 30 (E + F1e)			121,662.00	116,911.00	-3.9%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	121,662.00	116,911.00	-3.9%
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%

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Deferred Maintenance Fund  
Expenditures by Object

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Form 14

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

Saddleback Valley Unified  
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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,500,000.00	1,500,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL LCFF SOURCES</b>			<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,128.00	1,000.00	-11.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	360.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>1,488.00</b>	<b>1,000.00</b>	<b>-32.8%</b>
<b>TOTAL REVENUES</b>			<b>1,501,488.00</b>	<b>1,501,000.00</b>	<b>0.0%</b>

Saddleback Valley Unified  
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July 1 Budget  
Deferred Maintenance Fund  
Expenditures by Object

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Form 14

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	5,600.00	New
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	150.00	150.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>150.00</b>	<b>5,750.00</b>	<b>3733.3%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	679,813.00	712,284.00	4.8%
Buildings and Improvements of Buildings		6200	699,956.00	787,717.00	12.5%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,379,769.00</b>	<b>1,500,001.00</b>	<b>8.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,379,919.00</b>	<b>1,505,751.00</b>	<b>9.1%</b>

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

Saddleback Valley Unified  
Orange County

July 1 Budget  
Deferred Maintenance Fund  
Expenditures by Function

30 73635 0000000  
Form 14

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,500,000.00	1,500,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,488.00	1,000.00	-32.8%
5) TOTAL REVENUES			1,501,488.00	1,501,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,379,919.00	1,505,751.00	9.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,379,919.00	1,505,751.00	9.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			121,569.00	(4,751.00)	-103.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Saddleback Valley Unified  
Orange County

July 1 Budget  
Deferred Maintenance Fund  
Expenditures by Function

30 73635 0000000  
Form 14

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			121,569.00	(4,751.00)	-103.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	93.00	121,662.00	130719.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			93.00	121,662.00	130719.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93.00	121,662.00	130719.4%
2) Ending Balance, June 30 (E + F1e)			121,662.00	116,911.00	-3.9%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9750	121,662.00	116,911.00	-3.9%
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%



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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	32,511.00	20,000.00	-38.5%
5) TOTAL, REVENUES			32,511.00	20,000.00	-38.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	128,472.00	127,379.00	-0.9%
3) Employee Benefits		3000-3999	48,933.00	47,379.00	-3.2%
4) Books and Supplies		4000-4999	1,558.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	104,830.00	3,500.00	-96.7%
6) Capital Outlay		6000-6999	2,588,427.00	2,564,714.00	-0.9%
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			2,872,320.00	2,742,972.00	-4.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,839,809.00)	(2,722,972.00)	-4.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,639,809.00)	(2,722,972.00)	-4.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,562,781.00	2,722,972.00	-51.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,562,781.00	2,722,972.00	-51.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,562,781.00	2,722,972.00	-51.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,722,972.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9760	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	26,640.00	20,000.00	-24.9%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	5,871.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>32,511.00</b>	<b>20,000.00</b>	<b>-38.5%</b>
<b>TOTAL REVENUES</b>			<b>32,511.00</b>	<b>20,000.00</b>	<b>-38.5%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	90,692.00	90,158.00	-0.6%
Clerical, Technical and Office Salaries		2400	37,780.00	37,223.00	-1.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>128,472.00</b>	<b>127,379.00</b>	<b>-0.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	15,220.00	16,081.00	5.7%
OASDI/Medicare/Alternative		3301-3302	9,828.00	8,858.00	-9.9%
Health and Welfare Benefits		3401-3402	21,894.00	20,645.00	-5.7%
Unemployment Insurance		3501-3502	64.00	58.00	-9.4%
Workers' Compensation		3601-3602	1,927.00	1,737.00	-9.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>48,933.00</b>	<b>47,379.00</b>	<b>-3.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,658.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>1,658.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	61,149.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Saddleback Valley Unified  
Orange County

July 1 Budget  
Building Fund  
Expenditures by Object

30 73635 0000000  
Form 21

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	43,648.00	3,500.00	-92.0%
Communications		5900	33.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>104,830.00</b>	<b>3,500.00</b>	<b>-96.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,586,427.00	2,564,714.00	-0.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,588,427.00</b>	<b>2,564,714.00</b>	<b>-0.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,872,320.00</b>	<b>2,742,972.00</b>	<b>-4.5%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Saddleback Valley Unified  
Orange County

July 1 Budget  
Building Fund  
Expenditures by Object

30 73635 0000000  
Form 21

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

Saddleback Valley Unified  
Orange County

July 1 Budget  
Building Fund  
Expenditures by Function

30 73635 0000000  
Form 21

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	32,511.00	20,000.00	-38.5%
5) TOTAL REVENUES			32,511.00	20,000.00	-38.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,872,320.00	2,742,972.00	-4.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			2,872,320.00	2,742,972.00	-4.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,839,809.00)	(2,722,972.00)	-4.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Saddleback Valley Unified  
Orange County

July 1 Budget  
Building Fund  
Expenditures by Function

30 73635 0000000  
Form 21

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,839,809.00)	(2,722,972.00)	-4.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,562,781.00	2,722,972.00	-51.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,562,781.00	2,722,972.00	-51.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,562,781.00	2,722,972.00	-51.1%
2) Ending Balance, June 30 (E + F1e)			2,722,972.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,722,972.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9769	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Saddleback Valley Unified  
Orange County

July 1 Budget  
Building Fund  
Exhibit: Restricted Balance Detail

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Form 21

<u>Resource</u>	<u>Description</u>	<u>2015-16 Estimated Actuals</u>	<u>2016-17 Budget</u>
9010	Other Restricted Local	2,722,972.00	0.00
<b>Total, Restricted Balance</b>		<b>2,722,972.00</b>	<b>0.00</b>

Saddleback Valley Unified  
Orange County

July 1 Budget  
Capital Facilities Fund  
Expenditures by Object

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Form 25

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,566,631.00	153,000.00	-97.7%
5) TOTAL REVENUES			6,566,631.00	153,000.00	-97.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	185,211.00	16,280.00	-91.2%
6) Capital Outlay		6000-6999	9,712.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			194,923.00	16,280.00	-91.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,371,708.00	136,720.00	-97.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,371,708.00	136,720.00	-97.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,406,179.00	21,777,887.00	41.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,406,179.00	21,777,887.00	41.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,406,179.00	21,777,887.00	41.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,777,887.00	21,914,607.00	0.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Saddleback Valley Unified  
Orange County

July 1 Budget  
Capital Facilities Fund  
Expenditures by Object

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Form 25

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

Saddleback Valley Unified  
Orange County

July 1 Budget  
Capital Facilities Fund  
Expenditures by Object

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Form 25

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	118,000.00	100,000.00	-15.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	111.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,448,520.00	53,000.00	-99.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>6,566,631.00</b>	<b>153,000.00</b>	<b>-97.7%</b>
<b>TOTAL REVENUES</b>			<b>6,566,631.00</b>	<b>153,000.00</b>	<b>-97.7%</b>



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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	185,211.00	16,280.00	-91.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>185,211.00</b>	<b>16,280.00</b>	<b>-91.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,712.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>9,712.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>194,923.00</b>	<b>16,280.00</b>	<b>-91.6%</b>

Saddleback Valley Unified  
Orange County

July 1 Budget  
Capital Facilities Fund  
Expenditures by Object

30 73635 0000000  
Form 25

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
<b>Proceeds</b>					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8978	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Saddleback Valley Unified  
Orange County

July 1 Budget  
Capital Facilities Fund  
Expenditures by Function

30 73635 0000000  
Form 25

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,566,631.00	153,000.00	-97.7%
5) TOTAL REVENUES			6,566,631.00	153,000.00	-97.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		194,923.00	16,280.00	-91.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			194,923.00	16,280.00	-91.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			6,371,708.00	136,720.00	-97.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,371,708.00	136,720.00	-97.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,406,179.00	21,777,887.00	41.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,406,179.00	21,777,887.00	41.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,406,179.00	21,777,887.00	41.4%
2) Ending Balance, June 30 (E + F1e)			21,777,887.00	21,914,607.00	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			21,777,887.00	21,914,607.00	0.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Saddleback Valley Unified  
Orange County

July 1 Budget  
Capital Facilities Fund  
Exhibit: Restricted Balance Detail

30 73635 0000000  
Form 25

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
9010	Other Restricted Local	21,777,887.00	21,914,607.00
<b>Total, Restricted Balance</b>		<b>21,777,887.00</b>	<b>21,914,607.00</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,269.00	1,500.00	-54.1%
5) TOTAL REVENUES			3,269.00	1,500.00	-54.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,714.00	180.00	-97.7%
6) Capital Outlay		6000-6999	0.00	240,547.00	New
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			7,714.00	240,727.00	3020.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(4,445.00)	(239,227.00)	5281.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,445.00)	(239,227.00)	5281.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	243,672.00	239,227.00	-1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			243,672.00	239,227.00	-1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			243,672.00	239,227.00	-1.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	239,227.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Saddleback Valley Unified  
Orange County

July 1 Budget  
County School Facilities Fund  
Expenditures by Object

30 73635 0000000  
Form 35

Description	Resource Codes	Object Codes	2016-16		2016-17 Budget	Percent Difference
			Estimated	Actuals		
<b>G. ASSETS</b>						
1) Cash						
a) in County Treasury		9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111		0.00		
b) in Banks		9120		0.00		
c) in Revolving Fund		9130		0.00		
d) with Fiscal Agent		9135		0.00		
e) collections awaiting deposit		9140		0.00		
2) Investments		9150		0.00		
3) Accounts Receivable		9200		0.00		
4) Due from Grantor Government		9290		0.00		
5) Due from Other Funds		9310		0.00		
6) Stores		9320		0.00		
7) Prepaid Expenditures		9330		0.00		
8) Other Current Assets		9340		0.00		
9) TOTAL, ASSETS				0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>						
1) Deferred Outflows of Resources		9480		0.00		
2) TOTAL, DEFERRED OUTFLOWS				0.00		
<b>I. LIABILITIES</b>						
1) Accounts Payable		9500		0.00		
2) Due to Grantor Governments		9590		0.00		
3) Due to Other Funds		9610		0.00		
4) Current Loans		9640		0.00		
5) Unearned Revenue		9650		0.00		
6) TOTAL, LIABILITIES				0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>						
1) Deferred Inflows of Resources		9690		0.00		
2) TOTAL, DEFERRED INFLOWS				0.00		
<b>K. FUND EQUITY</b>						
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)				0.00		

Saddleback Valley Unified  
Orange County

July 1 Budget  
County School Facilities Fund  
Expenditures by Object

30 73635 000000  
Form 35

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,571.00	1,500.00	-4.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,698.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>3,269.00</b>	<b>1,500.00</b>	<b>-54.1%</b>
<b>TOTAL REVENUES</b>			<b>3,269.00</b>	<b>1,500.00</b>	<b>-54.1%</b>

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

Saddleback Valley Unified  
Orange County

July 1 Budget  
County School Facilities Fund  
Expenditures by Object

30 73635 0000000  
Form 35

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,714.00	180.00	-97.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>7,714.00</b>	<b>180.00</b>	<b>-97.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	240,547.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>240,547.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,714.00</b>	<b>240,727.00</b>	<b>3020.7%</b>

Saddleback Valley Unified  
Orange County

July 1 Budget  
County School Facilities Fund  
Expenditures by Object

30 73635 000000  
Form 35

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

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

Saddleback Valley Unified  
Orange County

July 1 Budget  
County School Facilities Fund  
Expenditures by Function

30 73635 0000000  
Form 35

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,269.00	1,500.00	-54.1%
5) TOTAL, REVENUES			3,269.00	1,500.00	-54.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,539.00	240,547.00	3090.7%
9) Other Outgo	9000-9999	Except 7600-7699	175.00	180.00	2.9%
10) TOTAL, EXPENDITURES			7,714.00	240,727.00	3020.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,445.00)	(239,227.00)	5281.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,445.00)	(239,227.00)	5281.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	243,672.00	239,227.00	-1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			243,672.00	239,227.00	-1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			243,672.00	239,227.00	-1.8%
2) Ending Balance, June 30 (E + F1e)			239,227.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			239,227.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
7710	State School Facilities Projects	239,227.00	0.00
<b>Total, Restricted Balance</b>		<b>239,227.00</b>	<b>0.00</b>

Saddleback Valley Unified  
Orange CountyJuly 1 Budget  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object30 73635 0000000  
Form 40

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		6010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,106,630.00	2,106,585.00	0.0%
5) TOTAL REVENUES			2,106,630.00	2,106,585.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,203.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	9,390.00	61,624.00	556.3%
6) Capital Outlay		6000-6999	2,256,832.00	3,968,390.00	75.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,276,425.00	4,030,014.00	77.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(169,795.00)	(1,923,429.00)	1032.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(169,785.00)	(1,923,429.00)	1032.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,932,351.00	7,762,556.00	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,932,351.00	7,762,556.00	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,932,351.00	7,762,556.00	-2.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,762,556.00	5,839,127.00	-24.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Expenditures by Object

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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I8 + J2)			0.00		

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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	2,052,585.00	2,052,585.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	53,368.00	54,000.00	1.2%
Net Increase (Decrease) in the Fair Value of Investments		8682	677.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>2,106,630.00</b>	<b>2,106,585.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>2,106,630.00</b>	<b>2,106,585.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,203.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>10,203.00</b>	<b>0.00</b>	<b>-100.0%</b>

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Special Reserve Fund for Capital Outlay Projects  
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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	30,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,215.00	29,704.00	261.6%
Communications		5900	1,175.00	1,920.00	63.4%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,390.00</b>	<b>61,624.00</b>	<b>556.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	387,404.00	1,630,172.00	320.8%
Buildings and Improvements of Buildings		6200	1,860,012.00	2,338,218.00	25.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	9,416.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>2,256,832.00</b>	<b>3,968,390.00</b>	<b>75.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>2,276,425.00</b>	<b>4,030,014.00</b>	<b>77.0%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: 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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
<b>Proceeds</b>					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8960	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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Expenditures by Function30 73635 0000000  
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Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,106,630.00	2,106,585.00	0.0%
5) TOTAL REVENUES			2,106,630.00	2,106,585.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,276,425.00	4,030,014.00	77.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			2,276,425.00	4,030,014.00	77.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(169,795.00)	(1,923,429.00)	1032.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Saddleback Valley Unified  
Orange County

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

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Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(169,795.00)	(1,923,429.00)	1032.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,932,351.00	7,762,556.00	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,932,351.00	7,762,556.00	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,932,351.00	7,762,556.00	-2.1%
2) Ending Balance, June 30 (E + F1e)			7,762,556.00	5,839,127.00	-24.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,762,556.00	5,839,127.00	-24.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Saddleback Valley Unified  
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July 1 Budget  
Special Reserve Fund for Capital Outlay Projects  
Exhibit: Restricted Balance Detail

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	82,775.00	89,624.00	8.3%
5) TOTAL, REVENUES			82,775.00	89,624.00	8.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	88,390.00	88,982.00	3.0%
3) Employee Benefits		3000-3999	32,453.00	34,759.00	7.1%
4) Books and Supplies		4000-4999	0.00	190,614.00	New
5) Services and Other Operating Expenditures		5000-5999	55,528.00	60,153.00	8.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			174,371.00	374,508.00	114.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(91,596.00)	(284,884.00)	211.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Saddleback Valley Unified  
Orange County

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

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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(91,596.00)	(284,884.00)	211.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	376,480.00	284,884.00	-24.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			376,480.00	284,884.00	-24.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			376,480.00	284,884.00	-24.3%
2) Ending Balance, June 30 (E + F1e)			284,884.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9760	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	284,884.00	0.00	-100.0%

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

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

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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8815	0.00	0.00	0.0%
Unsecured Roll					
		8816	0.00	0.00	0.0%
Prior Years' Taxes					
		8817	0.00	0.00	0.0%
Supplemental Taxes					
		8818	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8821	0.00	0.00	0.0%
Other					
		8822	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8825	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8829	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies					
		8831	0.00	0.00	0.0%
Leases and Rentals					
		8850	0.00	0.00	0.0%
Interest					
		8860	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8862	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8899	82,775.00	89,624.00	8.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>82,775.00</b>	<b>89,624.00</b>	<b>8.3%</b>
<b>TOTAL REVENUES</b>			<b>82,775.00</b>	<b>89,624.00</b>	<b>8.3%</b>



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	86,390.00	88,982.00	3.0%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>86,390.00</b>	<b>88,982.00</b>	<b>3.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	3,090.00	3,245.00	5.0%
PERS		3201-3202	6,838.00	7,179.00	5.0%
QASDI/Medicare/Alternative		3301-3302	4,823.00	4,966.00	3.0%
Health and Welfare Benefits		3401-3402	16,357.00	17,992.00	10.0%
Unemployment Insurance		3501-3502	48.00	49.00	2.1%
Workers' Compensation		3601-3602	1,297.00	1,328.00	2.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>32,453.00</b>	<b>34,759.00</b>	<b>7.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	190,614.00	New
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>190,614.00</b>	<b>New</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	55,528.00	60,153.00	8.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>55,528.00</b>	<b>60,153.00</b>	<b>8.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>174,371.00</b>	<b>374,508.00</b>	<b>114.8%</b>

Saddleback Valley Unified  
Orange County

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

30 73635 0000000  
Form 49

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: 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>(b) TOTAL INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Saddleback Valley Unified  
Orange County

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

30 73635 0000000  
Form 49

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,531,102.00	10,531,102.00	0.0%
5) TOTAL, REVENUES			10,531,102.00	10,531,102.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	10,573,606.00	10,573,606.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,573,606.00	10,573,606.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(42,504.00)	(42,504.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Saddleback Valley Unified  
Orange County

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

30 73635 0000000  
Form 51

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(42,504.00)	(42,504.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,980,212.00	7,937,708.00	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,980,212.00	7,937,708.00	-0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,980,212.00	7,937,708.00	-0.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,937,708.00	7,895,204.00	-0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Saddleback Valley Unified  
Orange County

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

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Form 51

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

Saddleback Valley Unified  
Orange County

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

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Form 51

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	10,203,643.00	10,203,643.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	124,356.00	124,356.00	0.0%
Supplemental Taxes		8614	185,598.00	185,598.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	17,505.00	17,505.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>10,531,102.00</b>	<b>10,531,102.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>10,531,102.00</b>	<b>10,531,102.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
<b>Debt Service</b>					
Bond Redemptions		7433	4,970,000.00	4,970,000.00	0.0%
Bond Interest and Other Service Charges		7434	5,603,606.00	5,603,606.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>10,573,606.00</b>	<b>10,573,606.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>10,573,606.00</b>	<b>10,573,606.00</b>	<b>0.0%</b>

Saddleback Valley Unified  
Orange County

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

30 73635 0000000  
Form 51

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8918	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Saddleback Valley Unified  
Orange CountyJuly 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Function30 73635 0000000  
Form 51

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,531,102.00	10,531,102.00	0.0%
5) TOTAL REVENUES			10,531,102.00	10,531,102.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	10,573,606.00	10,573,606.00	0.0%
10) TOTAL EXPENDITURES			10,573,606.00	10,573,606.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(42,504.00)	(42,504.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Saddleback Valley Unified  
Orange County

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Function

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Form 51

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(42,504.00)	(42,504.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,980,212.00	7,937,708.00	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,980,212.00	7,937,708.00	-0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,980,212.00	7,937,708.00	-0.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,937,708.00	7,895,204.00	-0.5%
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	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%

Saddleback Valley Unified  
Orange County

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

<u>Resource</u>	<u>Description</u>	<u>2015-16 Estimated Actuals</u>	<u>2016-17 Budget</u>
9010	Other Restricted Local	7,937,708.00	7,895,204.00
Total, Restricted Balance		<u>7,937,708.00</u>	<u>7,895,204.00</u>

Saddleback Valley Unified  
Orange County

July 1 Budget  
Other Enterprise Fund  
Expenses by Object

30 73635 0000000  
Form 63

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,624.00	9,967.00	-6.2%
4) Other Local Revenue		8600-8799	3,508,812.00	3,796,491.00	8.2%
5) TOTAL, REVENUES			3,519,436.00	3,806,458.00	8.2%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	456,062.00	450,061.00	-1.3%
2) Classified Salaries		2000-2999	1,684,555.00	1,843,984.00	9.5%
3) Employee Benefits		3000-3999	409,816.00	466,633.00	13.9%
4) Books and Supplies		4000-4999	226,243.00	265,169.00	17.2%
5) Services and Other Operating Expenses		5000-5999	862,080.00	851,754.00	-1.2%
6) Depreciation		6000-6999	27,723.00	27,723.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,666,479.00	3,905,324.00	6.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(147,043.00)	(98,866.00)	-32.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Saddleback Valley Unified  
Orange County

July 1 Budget  
Other Enterprise Fund  
Expenses by Object

30 73635 0000000  
Form 63

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(147,043.00)	(98,866.00)	-32.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	366,445.00	219,402.00	-40.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			366,445.00	219,402.00	-40.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			366,445.00	219,402.00	-40.1%
2) Ending Net Position, June 30 (E + F1e)			219,402.00	120,536.00	-45.1%
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	219,402.00	120,536.00	-45.1%

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



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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	10,624.00	9,967.00	-6.2%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			10,624.00	9,967.00	-6.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	2,278,470.00	2,538,200.00	11.4%
Other Local Revenue					
All Other Local Revenue		8699	1,228,342.00	1,256,291.00	2.3%
<b>TOTAL OTHER LOCAL REVENUE</b>			3,508,812.00	3,796,491.00	8.2%
<b>TOTAL REVENUES</b>			3,519,436.00	3,806,458.00	8.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	324,495.00	320,440.00	-1.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	131,567.00	129,621.00	-1.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>456,062.00</b>	<b>450,081.00</b>	<b>-1.3%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	262,007.00	337,712.00	28.9%
Classified Support Salaries		2200	194,749.00	248,896.00	27.8%
Classified Supervisors' and Administrators' Salaries		2300	355,050.00	344,575.00	-3.0%
Clerical, Technical and Office Salaries		2400	105,741.00	110,059.00	4.1%
Other Classified Salaries		2900	767,008.00	802,742.00	4.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,684,555.00</b>	<b>1,843,984.00</b>	<b>9.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	27,281.00	28,814.00	5.6%
PERS		3201-3202	92,452.00	115,434.00	24.9%
OASDI/Medicare/Alternative		3301-3302	69,688.00	102,145.00	13.9%
Health and Welfare Benefits		3401-3402	165,425.00	186,083.00	12.5%
Unemployment Insurance		3501-3502	1,080.00	1,138.00	5.4%
Workers' Compensation		3601-3602	32,030.00	30,973.00	-3.3%
OPEB, Allocated		3701-3702	1,860.00	2,046.00	10.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>409,816.00</b>	<b>466,633.00</b>	<b>13.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	224,215.00	263,669.00	17.6%
Noncapitalized Equipment		4400	2,028.00	1,500.00	-26.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>226,243.00</b>	<b>265,169.00</b>	<b>17.2%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,271.00	7,884.00	8.4%
Dues and Memberships		5300	3,190.00	3,600.00	12.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,504.00	43,260.00	18.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	64,700.00	22,060.00	-65.9%
Professional/Consulting Services and Operating Expenditures		5800	706,845.00	728,292.00	3.0%
Communications		5900	43,570.00	46,658.00	7.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>882,080.00</b>	<b>851,754.00</b>	<b>-1.2%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	27,723.00	27,723.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>27,723.00</b>	<b>27,723.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENSES</b>			<b>3,666,479.00</b>	<b>3,905,324.00</b>	<b>6.5%</b>

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

Saddleback Valley Unified  
Orange County

July 1 Budget  
Other Enterprise Fund  
Expenses by Function

30 73635 0000000  
Form 63

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,624.00	9,967.00	-6.2%
4) Other Local Revenue		8600-8799	3,508,812.00	3,796,491.00	8.2%
5) TOTAL REVENUES			3,519,436.00	3,806,458.00	8.2%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,666,479.00	3,905,324.00	6.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENSES			3,666,479.00	3,905,324.00	6.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(147,043.00)	(98,866.00)	-32.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Saddleback Valley Unified  
Orange County

July 1 Budget  
Other Enterprise Fund  
Expenses by Function

30 73635 0000000  
Form 63

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(147,043.00)	(98,866.00)	-32.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	366,445.00	219,402.00	-40.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			366,445.00	219,402.00	-40.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			366,445.00	219,402.00	-40.1%
2) Ending Net Position, June 30 (E + F1e)			219,402.00	120,536.00	-45.1%
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	219,402.00	120,536.00	-45.1%

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



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,664,349.00	48,874,436.00	7.0%
5) TOTAL REVENUES			45,664,349.00	48,874,436.00	7.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	220,212.00	219,449.00	-0.3%
3) Employee Benefits		3000-3999	91,740.00	94,837.00	3.4%
4) Books and Supplies		4000-4999	17,701.00	6,500.00	-63.3%
5) Services and Other Operating Expenses		5000-5999	45,144,202.00	49,178,153.00	8.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			45,473,855.00	49,498,939.00	8.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			190,494.00	(624,503.00)	-427.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Saddleback Valley Unified  
Orange County

July 1 Budget  
Self-Insurance Fund  
Expenses by Object

30 73635 0000000  
Form 67

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			190,494.00	(624,503.00)	-427.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,158,062.00	16,348,556.00	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,158,062.00	16,348,556.00	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,158,062.00	16,348,556.00	1.2%
2) Ending Net Position, June 30 (E + F1e)			16,348,556.00	15,724,053.00	-3.8%
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	16,348,556.00	15,724,053.00	-3.8%

Saddleback Valley Unified  
Orange County

July 1 Budget  
Self-Insurance Fund  
Expenses by Object

30 73635 0000000  
Form 67

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

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

Saddleback Valley Unified  
Orange County

July 1 Budget  
Self-Insurance Fund  
Expenses by Object

30 73635 000000  
Form 67

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	160,938.00	161,500.00	0.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,471.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	45,455,190.00	48,712,936.00	7.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	45,750.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>45,664,349.00</b>	<b>48,674,436.00</b>	<b>7.0%</b>
<b>TOTAL REVENUES</b>			<b>45,664,349.00</b>	<b>48,674,436.00</b>	<b>7.0%</b>

Saddleback Valley Unified  
Orange County

July 1 Budget  
Self-Insurance Fund  
Expenses by Object

30 73635 000000  
Form 67

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	220,212.00	219,449.00	-0.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>220,212.00</b>	<b>219,449.00</b>	<b>-0.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	25,825.00	30,338.00	17.5%
OASDI/Medicare/Alternative		3301-3302	16,709.00	16,945.00	1.4%
Health and Welfare Benefits		3401-3402	45,809.00	44,168.00	-3.6%
Unemployment Insurance		3501-3502	109.00	109.00	0.0%
Workers' Compensation		3601-3602	3,288.00	3,277.00	-0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>91,740.00</b>	<b>94,837.00</b>	<b>3.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,277.00	4,500.00	-14.7%
Noncapitalized Equipment		4400	12,424.00	2,000.00	-83.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>17,701.00</b>	<b>6,500.00</b>	<b>-63.3%</b>

Saddleback Valley Unified  
Orange County

July 1 Budget  
Self-Insurance Fund  
Expenses by Object

30 73635 000000  
Form 67

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	796.00	1,200.00	50.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,503,119.00	2,598,409.00	3.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	500.00	New
Transfers of Direct Costs - Interfund		5750	700.00	700.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	42,639,409.00	46,577,144.00	9.2%
Communications		5900	178.00	200.00	12.4%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENSES</b>			<b>45,144,202.00</b>	<b>49,178,153.00</b>	<b>8.9%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENSES</b>			<b>45,144,202.00</b>	<b>49,178,153.00</b>	<b>8.9%</b>

Saddleback Valley Unified  
Orange County

July 1 Budget  
Self-Insurance Fund  
Expenses by Object

30 73635 0000000  
Form 67

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8995	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Saddleback Valley Unified  
Orange County

July 1 Budget  
Self-Insurance Fund  
Expenses by Function

30 73635 0000000  
Form 67

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCOFF 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	45,664,349.00	48,874,436.00	7.0%
5) TOTAL, REVENUES			45,664,349.00	48,874,436.00	7.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		45,473,855.00	49,498,939.00	8.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			45,473,855.00	49,498,939.00	8.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			190,494.00	(624,503.00)	-427.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Saddleback Valley Unified  
Orange County

July 1 Budget  
Self-Insurance Fund  
Expenses by Function

30 73635 0000000  
Form 67

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			190,494.00	(624,503.00)	-427.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,158,062.00	16,348,556.00	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,158,062.00	16,348,556.00	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,158,062.00	16,348,556.00	1.2%
2) Ending Net Position, June 30 (E + F1e)			16,348,556.00	15,724,053.00	-3.8%
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	16,348,556.00	15,724,053.00	-3.8%

Saddleback Valley Unified  
Orange County

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

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Form 67

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

2016-17 July 1 Budget  
AVERAGE DAILY ATTENDANCE

30 73635 0000000  
Form A

Saddleback Valley Unified  
Orange County

Description	2015-16 Estimated Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	26,609.71	26,609.71	27,016.51	25,928.30	25,928.30	26,205.46
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	26,609.71	26,609.71	27,016.51	25,928.30	25,928.30	26,205.46
<b>6. District Funded County Program ADA</b>						
a. County Community Schools	184.72	184.72	184.72	184.72	184.72	184.72
b. Special Education-Special Day Class	21.66	21.66	21.66	21.66	21.66	21.66
c. Special Education-NPS/LCI						
d. Special Education Extended Year	2.14	2.14	2.14	2.14	2.14	2.14
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	208.52	208.52	208.52	208.52	208.52	208.52
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	26,818.23	26,818.23	27,225.03	26,136.82	26,136.82	26,413.98
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

2016-17 July 1 Budget  
AVERAGE DAILY ATTENDANCE

30 73635 000000  
Form A

Saddleback Valley Unified  
Orange County

Description	2015-16 Estimated Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA	1,004.47	1,004.47	1,004.47	1,004.47	1,004.47	1,004.47
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	1,004.47	1,004.47	1,004.47	1,004.47	1,004.47	1,004.47
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C6, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,004.47	1,004.47	1,004.47	1,004.47	1,004.47	1,004.47

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	224,704,376.00	1.18%	227,358,194.00	1.06%	229,767,798.00
2. Federal Revenues	8100-8299	148,432.00	0.00%	148,432.00	0.00%	148,432.00
3. Other State Revenues	8300-8599	11,455,010.00	-56.45%	4,988,784.00	2.34%	5,103,506.00
4. Other Local Revenues	8600-8799	1,634,856.00	-0.90%	1,620,114.00	0.93%	1,635,249.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(35,276,836.00)	3.95%	(36,670,863.00)	4.03%	(38,149,229.00)
6. Total (Sum lines A1 thru A5c)		202,663,838.00	-2.58%	197,444,661.00	0.54%	198,507,756.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				105,012,899.00		105,614,110.00
b. Step & Column Adjustment				1,676,147.00		1,701,704.00
c. Cost-of-Living Adjustment				1,050,129.00		0.00
d. Other Adjustments				(1,125,065.00)		(1,133,071.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	105,012,899.00	1.52%	106,614,110.00	0.53%	107,182,743.00
2. Classified Salaries						
a. Base Salaries				22,521,908.00		23,079,225.00
b. Step & Column Adjustment				444,708.00		455,713.00
c. Cost-of-Living Adjustment				225,219.00		0.00
d. Other Adjustments				(112,610.00)		(115,396.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,521,908.00	2.47%	23,079,225.00	1.47%	23,419,542.00
3. Employee Benefits	3000-3999	53,039,499.00	10.62%	58,673,778.00	9.80%	64,423,173.00
4. Books and Supplies	4000-4999	8,337,696.00	-39.70%	5,027,405.00	37.38%	6,906,898.00
5. Services and Other Operating Expenditures	5000-5999	17,210,238.00	2.28%	17,602,193.00	3.12%	18,152,166.00
6. Capital Outlay	6000-6999	203,671.00	0.00%	203,671.00	0.00%	203,671.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,580,061.00	1.78%	4,661,579.00	1.45%	4,729,299.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,190,014.00)	0.00%	(2,190,014.00)	0.00%	(2,190,014.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				968,477.00		1,467,245.00
11. Total (Sum lines B1 thru B10)		208,713,958.00	2.84%	214,640,424.00	4.50%	224,294,715.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(6,050,120.00)		(17,195,763.00)		(25,786,959.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1c)		61,625,019.00		55,574,899.00		38,379,136.00
2. Ending Fund Balance (Sum lines C and D1)		55,574,899.00		38,379,136.00		12,592,177.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	439,729.00		439,729.00		439,729.00
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	7,714,646.00		7,714,646.00		7,714,646.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,128,221.00		14,553,222.00		15,148,043.00
2. Unassigned/Unappropriated	9790	33,292,303.00		15,671,539.00	Negative; reverse assignments	(10,710,241.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		55,574,899.00		38,379,136.00		12,592,177.00

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,128,221.00		14,553,222.00		15,148,043.00
c. Unassigned/Unappropriated	9790	33,292,303.00		15,671,539.00		(10,710,241.00)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
		47,420,524.00		30,224,761.00		4,437,802.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d & B2d: Estimated attrition. B10: Additional LCFF supplemental (MPP)						



Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	10,248,912.00	0.00%	10,248,912.00	0.00%	10,248,912.00
3. Other State Revenues	8300-8599	27,178,140.00	-1.76%	26,700,952.00	0.97%	26,958,701.00
4. Other Local Revenues	8600-8799	1,244,119.00	0.00%	1,244,119.00	0.00%	1,244,119.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	35,276,836.00	3.95%	36,670,863.00	4.03%	38,149,229.00
6. Total (Sum lines A1 thru A5c)		73,948,007.00	1.24%	74,864,846.00	2.32%	76,606,961.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				21,996,307.00		22,457,379.00
b. Step & Column Adjustment				351,091.00		358,450.00
c. Cost-of-Living Adjustment				219,963.00		0.00
d. Other Adjustments				(109,982.00)		(112,287.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,996,307.00	2.10%	22,457,379.00	1.10%	22,703,542.00
2. Classified Salaries						
a. Base Salaries				14,828,266.00		15,195,201.00
b. Step & Column Adjustment				292,793.00		300,038.00
c. Cost-of-Living Adjustment				148,283.00		0.00
d. Other Adjustments				(74,141.00)		(75,976.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,828,266.00	2.47%	15,195,201.00	1.47%	15,419,263.00
3. Employee Benefits	3000-3999	22,898,792.00	6.89%	24,475,740.00	6.52%	26,071,933.00
4. Books and Supplies	4000-4999	3,373,568.00	0.00%	3,373,568.00	0.00%	3,373,568.00
5. Services and Other Operating Expenditures	5000-5999	6,069,454.00	2.81%	6,240,054.00	2.82%	6,415,772.00
6. Capital Outlay	6000-6999	714,845.00	0.00%	714,845.00	0.00%	714,845.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,906,072.00	0.00%	1,906,072.00	0.00%	1,906,072.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,061,157.00	0.00%	2,061,157.00	0.00%	2,061,157.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		73,848,461.00	3.49%	76,424,016.00	2.93%	78,666,152.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		99,546.00		(1,559,170.00)		(2,065,191.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1c)		4,682,907.00		4,782,453.00		3,223,283.00
2. Ending Fund Balance (Sum lines C and D1)		4,782,453.00		3,223,283.00		1,158,092.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	4,782,453.00		3,223,283.00		1,158,092.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,782,453.00		3,223,283.00		1,158,092.00

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

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	224,704,376.00	1.18%	227,358,194.00	1.06%	229,767,798.00
2. Federal Revenues	8100-8299	10,397,344.00	0.00%	10,397,344.00	0.00%	10,397,344.00
3. Other State Revenues	8300-8599	38,633,150.00	-17.97%	31,689,736.00	1.18%	32,064,207.00
4. Other Local Revenues	8600-8799	2,878,975.00	-0.51%	2,864,233.00	0.53%	2,879,368.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		276,613,845.00	-1.56%	272,309,507.00	1.03%	275,108,717.00
<b>B EXPENDITURES AND OTHER FINANCING USES</b>						
<b>f. Certificated Salaries</b>						
a. Base Salaries				127,009,206.00		129,071,489.00
b. Step & Column Adjustment				2,027,238.00		2,060,154.00
c. Cost-of-Living Adjustment				1,270,092.00		0.00
d. Other Adjustments				(1,235,047.00)		(1,245,358.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1800-1999	127,009,206.00	1.62%	129,071,489.00	0.63%	129,886,285.00
<b>2. Classified Salaries</b>						
a. Base Salaries				37,350,174.00		38,274,426.00
b. Step & Column Adjustment				737,501.00		755,751.00
c. Cost-of-Living Adjustment				373,502.00		0.00
d. Other Adjustments				(186,751.00)		(191,372.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,350,174.00	2.47%	38,274,426.00	1.47%	38,838,805.00
3. Employee Benefits	3000-3999	75,938,291.00	9.50%	83,149,518.00	8.83%	90,495,106.00
4. Books and Supplies	4000-4999	11,711,264.00	-28.27%	8,400,973.00	22.37%	10,280,458.00
5. Services and Other Operating Expenditures	5000-5999	23,279,692.00	2.42%	23,842,247.00	3.04%	24,567,938.00
6. Capital Outlay	6000-6999	918,516.00	0.00%	918,516.00	0.00%	918,516.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,486,133.00	1.26%	6,567,651.00	1.03%	6,635,371.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(128,857.00)	0.00%	(128,857.00)	0.00%	(128,857.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				968,477.00		1,467,245.00
11. Total (Sum lines B1 thru B10)		282,564,419.00	3.01%	291,064,440.00	4.09%	302,960,867.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(5,950,574.00)		(18,754,933.00)		(27,852,150.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		66,307,926.00		60,357,352.00		41,602,419.00
2. Ending Fund Balance (Sum lines C and D1)		60,357,352.00		41,602,419.00		13,750,269.00
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	439,729.00		439,729.00		439,729.00
b. Restricted	9740	4,782,453.00		3,223,283.00		1,158,092.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	7,714,646.00		7,714,646.00		7,714,646.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,128,221.00		14,553,222.00		15,148,043.00
2. Unassigned/Unappropriated	9790	33,292,303.00		13,671,539.00		(10,710,241.00)
f. Total Components of Ending Fund Balance		60,357,352.00		41,602,419.00		13,750,269.00
(Line D3f must agree with line D2)						

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,128,221.00		14,553,222.00		15,148,043.00
c. Unassigned/Unappropriated	9790	33,292,303.00		15,671,539.00		(10,710,241.00)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		47,420,524.00		30,224,761.00		4,437,802.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		16.78%		10.38%		1.46%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
	Yes					
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)						
		2,097,556.00		2,097,556.00		2,097,556.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Line A4; enter projections)						
		25,928.30		25,696.34		25,441.27
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		282,564,419.00		291,064,440.00		302,960,867.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		282,564,419.00		291,064,440.00		302,960,867.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3a times F3d)		8,476,932.57		8,731,933.20		9,088,826.01
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		8,476,932.57		8,731,933.20		9,088,826.01
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

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

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

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

Fiscal Year	Original Budget Funded ADA (Form RL, Line 5c) (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	ADA Variance Level  (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2013-14)	28,188.87	28,262.40	N/A	Met
Second Prior Year (2014-15)				
District Regular	27,709.75	27,727.10		
Charter School	1,025.06	1,029.68		
<b>Total ADA</b>	<b>28,734.82</b>	<b>28,756.78</b>	N/A	Met
First Prior Year (2015-16)				
District Regular	26,994.08	27,016.51		
Charter School	1,019.29	1,004.47		
<b>Total ADA</b>	<b>28,013.37</b>	<b>28,020.98</b>	N/A	Met
Budget Year (2016-17)				
District Regular	26,205.46			
Charter School	1,004.47			
<b>Total ADA</b>	<b>27,209.93</b>			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2013-14)	29,720	29,731	N/A	Met
Second Prior Year (2014-15)				
District Regular	27,838	29,028		
Charter School	1,065			
Total Enrollment	28,903	29,028	N/A	Met
First Prior Year (2015-16)				
District Regular	27,580	27,667		
Charter School	1,059	1,039		
Total Enrollment	28,639	28,706	N/A	Met
Budget Year (2016-17)				
District Regular	26,936			
Charter School	1,039			
Total Enrollment	27,977			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	28,719	29,731	96.6%
Second Prior Year (2014-15)			
District Regular	27,016	29,028	
Charter School	1,030		
Total ADA/Enrollment	28,046	29,028	96.6%
First Prior Year (2015-16)			
District Regular	26,610	27,667	
Charter School	1,004	1,039	
Total ADA/Enrollment	27,614	28,706	96.2%
		Historical Average Ratio:	96.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	97.0%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2016-17)				
District Regular	25,926	26,938		
Charter School	1,004	1,039		
Total ADA/Enrollment	26,932	27,977	96.3%	Met
1st Subsequent Year (2017-18)				
District Regular	25,696	26,697		
Charter School	1,004	1,039		
Total ADA/Enrollment	26,700	27,736	96.3%	Met
2nd Subsequent Year (2018-19)				
District Regular	25,441	26,432		
Charter School	1,004	1,039		
Total ADA/Enrollment	26,445	27,471	96.3%	Met

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Target (Reference Only)	226,004,600.00	226,474,000.00	229,810,982.00
<b>Step 1 - Change in Population</b>			
a. ADA (Funded) (Form A, lines A6 and C4)			
b. Prior Year ADA (Funded)	28,229.50	27,418.45	26,909.33
c. Difference (Step 1a minus Step 1b)		811.05	231.98
d. Percent Change Due to Population (Step 1c divided by Step 1b)	-2.87%	-1.01%	-0.85%
<b>Step 2 - Change in Funding Level</b>			
a. Prior Year LCFF Funding	222,337,457.00	225,854,376.00	229,508,194.00
b1. COLA percentage (if district is at target)	Not Applicable		
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Gap Funding (if district is not at target)	9,799,360.00	4,959,901.00	4,130,909.00
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	9,799,360.00	4,959,901.00	4,130,909.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	4.41%	2.19%	1.80%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)</b>	1.54%	1.18%	0.95%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>	.54% to 2.54%	.18% to 2.18%	-.05% to 1.95%



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

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	163,545,898.00	163,545,892.00	163,545,892.00	163,545,892.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 21, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	222,337,457.00	229,204,164.00	231,881,643.00	234,311,403.00
District's Projected Change in LCFF Revenue:		3.09%	1.17%	1.05%
LCFF Revenue Standard:		.54% to 2.54%	.18% to 2.18%	-.05% to 1.95%
Status:		Not Met	Met	Met

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

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:  
(required if NOT met)

The budget year reflects the first time in-lieu taxes are being sent to a new non-dependent charter school opening in September 2016. The revenue in 16-17 does not take into account the pass through taxes of \$2,736,062 which were not a factor in 2015-16.

**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 2016-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2013-14)	147,348,253.66	166,727,322.44	88.4%
Second Prior Year (2014-15)	164,128,788.94	193,301,245.95	84.9%
First Prior Year (2015-16)	172,623,982.00	204,182,369.00	84.5%
	Historical Average Ratio:		85.9%

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.9% to 88.9%	82.9% to 88.9%	82.9% to 88.9%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2016-17)	190,574,308.00	208,715,958.00	88.5%	Met
1st Subsequent Year (2017-18)	188,367,113.00	214,840,424.00	87.8%	Met
2nd Subsequent Year (2018-19)	195,025,458.00	224,294,715.00	87.0%	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3)	1.54%	1.18%	0.95%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.48% to 11.54%	-8.82% to 11.18%	-9.05% to 10.95%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.46% to 6.64%	-3.92% to 6.18%	-4.05% to 5.95%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2015-16)	10,698,305.00		
Budget Year (2016-17)	10,397,344.00	-2.81%	No
1st Subsequent Year (2017-18)	10,397,344.00	0.00%	No
2nd Subsequent Year (2018-19)	10,397,344.00	0.00%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2015-16)	51,718,214.00		
Budget Year (2016-17)	38,633,150.00	-25.30%	Yes
1st Subsequent Year (2017-18)	31,689,738.00	-17.97%	Yes
2nd Subsequent Year (2018-19)	32,064,207.00	1.18%	No

Explanation:  
(required if Yes)

2016-17 reflects the loss of one-time mandate funds - approximately \$14M, 2017-18 reflects the loss of one-time mandate funds - approximately \$6.4M.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2015-16)	4,541,939.00		
Budget Year (2016-17)	2,878,975.00	-36.61%	Yes
1st Subsequent Year (2017-18)	2,864,233.00	-0.51%	No
2nd Subsequent Year (2018-19)	2,879,368.00	0.53%	No

Explanation:  
(required if Yes)

Gifts and outside funded personnel are not budgeted until received.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2015-16)	12,092,560.00		
Budget Year (2016-17)	11,711,264.00	-3.15%	No
1st Subsequent Year (2017-18)	8,400,973.00	-28.27%	Yes
2nd Subsequent Year (2018-19)	10,280,458.00	22.37%	Yes

Explanation:  
(required if Yes)

Book adoption costs are estimated to be reduced by \$3.5M in 2017-18. Book adoption costs are estimated to increase by \$1.9M in 2018-19.

**Services and Other Operating Expenditures (Fund 01, Objects 6000-6999) (Form MYP, Line B5)**

First Prior Year (2015-16)	24,003,543.00		
Budget Year (2016-17)	23,279,692.00	-3.02%	No
1st Subsequent Year (2017-18)	23,842,247.00	2.42%	No
2nd Subsequent Year (2018-19)	24,567,936.00	3.04%	No

Explanation:  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2015-16)	66,958,458.00		
Budget Year (2016-17)	51,909,469.00	-22.48%	Not Met
1st Subsequent Year (2017-18)	44,951,313.00	-13.40%	Not Met
2nd Subsequent Year (2018-19)	45,340,919.00	0.87%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2015-16)	38,096,103.00		
Budget Year (2016-17)	34,990,956.00	-3.09%	Met
1st Subsequent Year (2017-18)	32,243,220.00	-7.85%	Met
2nd Subsequent Year (2018-19)	34,848,396.00	8.09%	Met

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

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

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

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

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

2016-17 reflects the loss of one-time mandate funds - approximately \$14M, 2017-18 reflects the loss of one-time mandate funds - approximately \$6.4M.

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

Gifts and outside funded personnel are not budgeted until received.

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

**7. CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? Yes
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 8500-8540, objects 7211-7213 and 7221-7223) 2,097,556.00

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	282,564,419.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited* for 2014-15 Fiscal Year	Required Minimum Contribution/ Lesser of Current Year or 2014-15 Fiscal Year
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	282,564,419.00	8,476,932.57	6,236,649.95	6,236,649.95

d. OMMA/RMA Contribution

Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
8,199,816.00	Met

\* Fund 01, Resource 8150, Objects 8900-8999

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

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

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

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2013-14)	Second Prior Year (2014-15)	First Prior Year (2015-16)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	6,704,845.04	12,725,711.78	14,004,237.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	50,875,422.39	39,083,849.30	39,466,407.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	57,580,267.43	51,809,561.09	53,470,644.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	223,494,834.59	254,514,235.79	280,084,739.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	2,193,561.04	2,180,590.00	2,107,542.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	225,688,395.63	256,694,825.79	282,192,281.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	25.5%	20.2%	18.9%
<b>District's Deficit Spending Standard Percentage Levels</b> (Line 3 times 1/3):	<b>8.5%</b>	<b>6.7%</b>	<b>6.3%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (if Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2013-14)	8,189,483.86	167,313,713.14	N/A	Met
Second Prior Year (2014-15)	(5,803,381.52)	193,301,245.95	3.0%	Met
First Prior Year (2015-16)	7,284,056.00	204,182,388.00	N/A	Met
Budget Year (2016-17) (Information only)	(6,050,120.00)	208,715,958.00		

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

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

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

Explanation:  
(required if NOT met)

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>*</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2013-14)	51,954,852.00	51,954,851.83	0.0%	Met
Second Prior Year (2014-15)	60,144,336.00	60,144,335.69	0.0%	Met
First Prior Year (2015-16)	64,340,954.00	64,340,954.00	0.0%	Met
Budget Year (2016-17) (Information only)	61,625,019.00			

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

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form A, Line A4):	25,928	25,696	25,441
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	2,097,556.00	2,097,556.00	2,097,556.00

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	282,564,419.00	291,064,440.00	302,960,867.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	282,564,419.00	291,064,440.00	302,960,867.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,476,932.57	8,731,933.20	9,088,826.01
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	8,476,932.57	8,731,933.20	9,088,826.01



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

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

**Reserve Amounts**

(Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9769) (Form MYP, Line E1b)	14,128,221.00	14,553,222.00	15,148,043.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	33,292,303.00	15,671,539.00	(10,710,241.00)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9769) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	47,420,524.00	30,224,761.00	4,437,802.00
9. District's Budgeted Reserve Percentage (information only) (Line 8 divided by Section 10B, Line 3)	16.76%	10.38%	1.46%
District's Reserve Standard (Section 10B, Line 7):	8,476,832.57	8,731,933.20	9,088,828.01
Status:	Met	Met	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:  
(required if NOT met)

At 1st Interim the District will be required to have a Board approved budget reduction plan in place.

**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?

No

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

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

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

No

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

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

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

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**55. Contributions**

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

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

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

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

**55A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may impact the General Fund**

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8960)</b>				
First Prior Year (2015-16)	(32,279,043.00)			
Budget Year (2016-17)	(35,276,836.00)	2,997,793.00	9.3%	Met
1st Subsequent Year (2017-18)	(36,410,201.00)	1,133,365.00	3.2%	Met
2nd Subsequent Year (2018-19)	(37,888,567.00)	1,478,366.00	4.1%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2015-16)	0.00			
Budget Year (2016-17)	0.00	0.00	0.0%	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2015-16)	0.00			
Budget Year (2016-17)	0.00	0.00	0.0%	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	Met

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

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

**55B. Status of the District's Projected Contributions, Transfers, and Capital Projects**

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

1c. 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 projects that may impact the general fund operational budget.

Project Information:  
(required if YES)

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**S6. Long-term Commitments**

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		General Fund		2,000,366

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2016
<b>TOTAL:</b>				<b>2,000,366</b>

Type of Commitment (continued)	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
<b>Total Annual Payments:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Has total annual payment increased over prior year (2015-16)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

r/a

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

Explanation:  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

Self-Insurance Fund	Governmental Fund
0	0

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

5. OPEB Contributions

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	9,305,152.00	9,305,152.00	9,305,152.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	4,941,000.00	5,435,100.00	5,978,610.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	4,941,000.00	5,435,100.00	5,978,610.00
d. Number of retirees receiving OPEB benefits	295	295	295

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

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

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

Yes

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

The district offers a self insured PPO health plan covering claims up to \$300K and excess insurance after that level is met. The district self insures its exposure for workers' compensation claims up to a \$350K self-insured retention and has obtained excess coverage up to statutory limits through participation in ASCIP up to \$1M and an additional layer with Safety National for \$1M.

3. Self-Insurance Liabilities

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

11,318,061.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
a. Required contribution (funding) for self-insurance programs	27,428,417.00	29,997,871.00	32,787,823.00
b. Amount contributed (funded) for self-insurance programs	27,428,417.00	29,997,871.00	32,787,823.00



**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,278.0	1,259.6	1,250.6	1,242.6

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

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

Yes

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

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

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

**Negotiations Settled**

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

Jun 09, 2016

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

Yes  
Jun 09, 2016

If Yes, date of Superintendent and CBO certification:

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

Yes  
Jun 23, 2016

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2016

End Date: Jun 30, 2018

5. Salary settlement:

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes

**One Year Agreement**

Total cost of salary settlement

--	--	--	--

% change in salary schedule from prior year or

--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--	--

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

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

**Negotiations Not Settled**

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

--	--	--

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

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

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

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

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

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

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

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


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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	704.9	710.1	710.1	710.1

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

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

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

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

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

**Negotiations Settled**

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?   
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?   
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement:

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes

<b>One Year Agreement</b>			
Total cost of salary settlement			
% change in salary schedule from prior year or			
<b>Multiyear Agreement</b>			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

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

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

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

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


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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	126.9	127.9	127.9	127.9

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

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

Yes

If Yes, complete question 2.

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

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Jun 23, 2016
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**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes
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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

Comments:  
(optional)

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