



COTATI-ROHNERT PARK
UNIFIED SCHOOL DISTRICT

2016-17 FINAL BUDGET



**PREPARED BY: RAE POOLE
DIRECTOR OF BUSINESS & FISCAL SERVICES**

**PRESENTED BY ANNE W. BARRON
CHIEF BUSINESS OFFICIAL**

**ROBERT A. HALEY
SUPERINTENDENT**

**GOVERNING BOARD:
JENNIFER WILTERMOOD, PRESIDENT
TRACY FARRELL, CLERK
LEFFLER BROWN, TRUSTEE
MARC ORLOFF, TRUSTEE
EDWIN W. GILARDI, TRUSTEE**

June 28, 2016

COTATI-ROHNERT PARK UNIFIED SCHOOL DISTRICT

2016-17 ADOPTED BUDGET

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SECTION I.

NARRATIVE

COTATI-ROHNERT PARK UNIFIED SCHOOL DISTRICT

2016-17 ADOPTED BUDGET

The Board must adopt the 2016-17 budget by June 30, 2016 and certify that the District will be able to meet its financial obligations for 2016-17 and for the succeeding two fiscal years.

LCFF revenue is based on the most recent FCMAT LCFF Calculator using Average Daily Attendance (ADA) grouped by grade level. ADA is multiplied by the Grade Level Base Grant specific to that grade level (see chart, below). For Supplemental Grant funds, the unduplicated count percentage (all students eligible for free or reduced price meals, English language learners, and foster children, each counted only once) is multiplied by ADA at each grade level and then by 20% of the base grant for that grade level.

The 2016-17 budget and multi-year projections are based on the following assumptions, reflecting on the School Services Dartboard:

Category:	2016-17	2017-18	2018-19
Statutory COLA	0.00%	1.11%	2.42%
Gap Funding %, Dept. of Finance	54.84%	73.96%	41.22%
Projected District Enrollment	5,984	6,073	6,151
Projected Funded ADA	5,687	5,772	5,846
Projected Unduplicated Pupil %	47.43%	46.61%	46.58%
California CPI	2.15%	2.26%	2.49%
Interest Rate	2.05%	2.43%	2.58%
Lottery/ADA: Unrestricted	\$140.00	\$140.00	\$140.00
Restricted	\$ 41.00	\$ 41.00	\$ 41.00
Projected STRS Employer Rate	12.58%	14.43%	16.28%
Projected PERS Employer Rate	13.888%	15.50%	17.10%

Enrollment has increased over the last two years. The District has conservatively projected a modest increase in enrollment for 2016-17 and the subsequent two years. As a result, we project that LCFF funding will be based on current year attendance. It is likely that actual enrollment will increase more than projected as families occupy new housing currently under construction within District boundaries.

The following ADA estimates include regular, nonpublic school and county program ADA. The LCFF base grants are unchanged from 2015-16 because the statutory COLA is zero.

Grade Span	Grade Level Base Grants	Estimated 2016-17 Funded ADA
K-3	\$7,083	1,656.82
4-6	\$7,189	1,279.30
7-8	\$7,403	869.00
9-12	\$8,578	1,882.05
Total ADA		5,687.17

The 2016-17 budget reflects an increase of 20.7 certificated FTEs above the 2015-16 second interim report, primarily due to hiring employees to replace contractors used to fill vacant positions during 2015-16. We may increase staffing if warranted by actual enrollment at the start of the school year. Classified salaries in 2016-17 project the addition of a part-year office manager for Richard Crane Elementary, due to re-open in 2017-18. The projection for 2017-18 adds an office assistant and a daytime custodian for Richard Crane Elementary.

Projected expenditures include the cost of step and column movement based upon historical experience. We have not included any other salary increase for any year. The 2016-17 budget for health and welfare benefits reflects the actual premium increases for the October 1, 2016 renewal. Because the premium for Kaiser plan 4 did not increase, the cap on medical insurance will not change. The PPO and dental premiums will both increase in October so the District's overall premiums will increase somewhat. We have projected a conservative 5% increase in medical insurance rates in both 2017-18 and 2018-19.

STRS and PERS rates continue to increase in each projection year without any new funding to cover these costs, eroding part of the increased LCFF gap funding.

Reserves: The required disclosure document, Statement of Reasons for Excess Reserves, follows this narrative. The District is projected to meet the required 3% reserve for economic uncertainty in all three years included in this report. In 2016-17, including the Budget Stabilization Reserve, the District is projected to meet the 4% reserve for economic uncertainty set by board policy.

We will update the District's 2016-17 budget within 45 days of the adoption of the State budget, as required by law.

Special Funds

The following Special Funds are projected to have positive ending balances:

- Cafeteria (after contribution from the General Fund)
- Special Reserve for Other Than Capital Outlay Projects
- Building (Bond)
- Capital Facilities (Developer Fees)
- Special Reserve for Capital Outlay Projects

The cafeteria fund has an ongoing operating deficit. The 2016-17 budget includes a transfer of \$272,171 from the general fund based on current staffing. The District is working to increase sales to our students and streamline food service operations to reduce the deficit.

The Special Reserve for Other Than Capital Outlay Projects contains the District's full 3% reserve for economic uncertainty.

In June 2014 District voters passed an \$80 million bond authorization under Proposition 39. These funds can only be used for school facility projects. The District plans to begin construction of a multi-use theater/academic classroom/gymnasium building at Rancho Cotate High School during 2016-17. The District plans to use bond and developer fee funds to modernize the Richard Crane campus in preparation for re-opening the school in July 2017.

Cash Flow

The District's cash flow projection reflects our best estimate of receipts and expenditures based on current information. The District has arranged to borrow funds from the Sonoma County Treasury during 2016-17 to manage cash flow needs due to the timing of property tax receipts and other funds. The general fund is expected to borrow from other District funds to meet cash flow needs between April 24, 2017 and the end of the fiscal year. We project the District will have a positive cash balance at June 30, 2017 without interfund or third party loans.

SECTION II.
CERTIFICATIONS

District: Cotati-Rohnert Park USD
 CDS #: 49 73882

**Adopted Budget
 2016-17 Budget Attachment
 Balances in Excess of Minimum Reserve Requirements
 Adopted Budget June 28, 2016**

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/Unappropriated Fund Balances			
Form	Fund	2016-17 Budget	Objects 9780/9789/9790
01	General Fund	\$1,529,724.38	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$1,910,917.19	Form 17
	Total Assigned and Unassigned Ending Fund Balances	\$3,440,641.57	
	Reserve Standard Percentage Level as defined by Criteria and Standards	3%	Criteria and Standards - Form 01CS Line 10B-4
	Less District's Reserve Standard as defined by Criteria and Standards	\$1,864,965.27	Criteria and Standards - Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	\$1,575,676.30	

Reasons for Assigned and Unassigned/Unappropriated Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2016-17 Budget	Description of Need
01	General Fund	\$954,021.57	Budget stabilization reserve: enrollment and staffing assumptions, pending salary settlements
01	General Fund	\$621,654.73	Board Fund Balance Policy requiring available reserves of at least 4% of total general fund expenditures
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	All for economic uncertainties
	Total of Substantiated Needs	\$1,575,676.30	

Remaining Unsubstantiated Balance \$0.00

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

District: Cotati-Rohnert Park USD
 CDS #: 49 73882

**Adopted Budget
 2016-17 Budget Attachment
 Balances in Excess of Minimum Reserve Requirements
 Adopted Budget June 28, 2016**

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Reasons for Assigned and Unassigned/Unappropriated Fund Balances in Excess of State Minimum Reserve Standard Amount			
Form	Fund	2016-17 Budget	Description of Need
21	Building Fund	\$446,784.00	Two Sonoma State lease payments-Tech High
21	Building Fund	\$1,494,810.00	Lease payment to Banc of America Public Capital for technology infrastructure purchase
21	Building Fund	\$12,569,244.48	2016-17 and future construction projects: RCHS TAG building, others
Equals = Total of Assigned & Unassigned Fund Balances in Fund 21		<u>\$14,510,838.48</u>	
25	Capital Facilities Fund	\$81,383.00	Future West County Transportation lease-purchase payment-one year
25	Capital Facilities Fund	\$1,753,176.14	Future facilities expansion--University Elementary grade expansion, re-opening Richard Crane, others
Equals = Total of Assigned & Unassigned Fund Balances in Fund 25		<u>\$1,834,559.14</u>	
40	Special Reserve for Capital Outlay Projects	\$31.94	Future contributions to Routine Restricted Maintenance Account
Equals = Total of Assigned & Unassigned Fund Balances in Fund40		<u>\$31.94</u>	

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

District: Cotati-Rohnert Park USD
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**Adopted Budget
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Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/Unappropriated Fund Balances		2016-17 Budget	Projected 2017-18	Projected 2018-19	Objects 9780/9789/9790
Form	Fund				
01	General Fund	\$1,529,724.38	\$2,332,893.38	\$3,053,183.38	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$1,910,917.19	\$1,922,917.19	\$1,934,917.19	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$3,440,641.57	\$4,255,810.57	\$4,988,100.57	
Reserve Standard Percentage Level as defined by Criteria and Standards		3%	3%	3%	Criteria and Standards - Form 01CS Line 10B-4
Less District's Reserve Standard as defined by Criteria and Standards		\$1,864,965.27	\$1,872,837.54	\$1,914,575.46	Criteria and Standards - Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$1,575,676.30	\$2,382,973.03	\$3,073,525.11	

Reasons for Assigned and Unassigned/Unappropriated Fund Balances in Excess of Minimum Reserve for Economic Uncertainties					
Form	Fund	2016-17 Budget	Projected 2017-18	Projected 2018-19	Description of Need
01	General Fund	\$954,021.57	\$1,758,693.85	\$2,435,333.29	Budget stabilization reserve: enrollment and staffing assumptions, transportation funding Board Fund Balance Policy requiring available reserves of at least 4% of total general fund expenditures
01	General Fund	\$621,654.73	\$624,279.18	\$638,191.82	
17	Special Reserve Fund for Other Than Capital Outlay Projects				All for economic uncertainties
Total of Substantiated Needs		\$1,575,676.30	\$2,382,973.03	\$3,073,525.11	

Remaining Unsubstantiated Balance \$0.00 \$0.00 \$0.00

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

SECTION III.

GENERAL FUND – FORM 01

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: CRPUSD District Office
Date: June 07, 2016

Place: Mountain Shadows Educational Ctr
Date: June 14, 2016
Time: 6:00 p.m.

Adoption Date: June 28, 2016

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

Contact person for additional information on the budget reports:

Name: Rae Poole

Telephone: (707) 792-4745

Title: Director of Business and Fiscal Services

E-mail: Rae_Poole@crpusd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• 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 28, 2016	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
Redwood Empire Schools Insurance Group (RESIG)
5760 Skylane Blvd., Windsor, CA 95492

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

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

Date of Meeting: Jun 28, 2016

For additional information on this certification, please contact:

Name: Rae Poole

Title: Director of Business and Fiscal Services

Telephone: (707) 792-4745

E-mail: Rae_Poole@crpusd.org

SECTION IV.
OTHER FUNDS

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	46,223,573.00	628,970.00	46,852,543.00	48,627,282.00	931,961.00	49,559,243.00	5.8%
2) Federal Revenue		8100-8299	214,972.00	2,643,340.00	2,858,312.00	21,803.00	2,308,436.00	2,330,239.00	-18.5%
3) Other State Revenue		8300-8599	3,980,890.00	3,118,689.00	7,099,579.00	2,364,091.00	2,968,665.00	5,332,756.00	-24.9%
4) Other Local Revenue		8600-8799	2,402,634.27	3,605,739.75	6,008,374.02	1,775,075.00	2,953,277.00	4,728,352.00	-21.3%
5) TOTAL, REVENUES			52,822,069.27	9,996,738.75	62,818,808.02	52,788,251.00	9,162,339.00	61,950,590.00	-1.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	19,686,027.00	3,105,646.00	22,791,673.00	20,129,434.00	3,573,686.00	23,703,120.00	4.0%
2) Classified Salaries		2000-2999	4,087,006.00	2,444,866.00	6,531,872.00	4,359,461.00	2,384,385.00	6,743,846.00	3.2%
3) Employee Benefits		3000-3999	11,329,616.00	4,423,902.00	15,753,518.00	12,197,685.00	5,165,476.00	17,363,161.00	10.2%
4) Books and Supplies		4000-4999	962,024.32	1,135,607.54	2,097,631.86	710,355.00	604,081.00	1,314,436.00	-37.3%
5) Services and Other Operating Expenditures		5000-5999	4,371,026.95	7,742,187.21	12,113,214.16	3,747,686.00	6,744,983.00	10,492,669.00	-13.4%
6) Capital Outlay		6000-6999	109,066.00	554,337.00	663,403.00	0.00	50,000.00	50,000.00	-92.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,278,062.00	0.00	2,278,062.00	2,226,106.00	0.00	2,226,106.00	-2.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(48,878.00)	48,878.00	0.00	(50,571.00)	50,571.00	0.00	0.0%
9) TOTAL, EXPENDITURES			42,773,950.27	19,455,423.75	62,229,374.02	43,320,156.00	18,573,182.00	61,893,338.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,048,119.00	(9,458,685.00)	589,434.00	9,468,095.00	(9,410,843.00)	57,252.00	-90.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	521,000.00	521,000.00	0.00	521,000.00	521,000.00	0.0%
b) Transfers Out		7600-7629	1,251,789.00	0.00	1,251,789.00	272,171.00	0.00	272,171.00	-78.3%
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	(8,665,300.00)	8,665,300.00	0.00	(8,754,844.00)	8,754,844.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,917,089.00)	9,186,300.00	(730,789.00)	(9,027,015.00)	9,275,844.00	248,829.00	-134.0%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			131,030.00	(272,385.00)	(141,355.00)	441,080.00	(134,999.00)	306,081.00	-316.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	969,905.38	786,055.98	1,755,961.36	1,100,935.38	513,670.98	1,614,606.36	-8.1%
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)			969,905.38	786,055.98	1,755,961.36	1,100,935.38	513,670.98	1,614,606.36	-8.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			969,905.38	786,055.98	1,755,961.36	1,100,935.38	513,670.98	1,614,606.36	-8.1%
2) Ending Balance, June 30 (E + F1e)			1,100,935.38	513,670.98	1,614,606.36	1,542,015.38	378,671.98	1,920,687.36	19.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	50,745.28	0.00	50,745.28	0.00	0.00	0.00	-100.0%
All Others		9719	7,291.00	0.00	7,291.00	7,291.00	0.00	7,291.00	0.0%
b) Restricted		9740	0.00	513,670.98	513,670.98	0.00	378,671.98	378,671.98	-26.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,037,899.10	0.00	1,037,899.10	1,529,724.38	0.00	1,529,724.38	47.4%
Reserve for Budget Stabilization	0000	9780				1,298,922.47		1,298,922.47	
Reserve for Budget Stabilization	1100	9780				230,801.91		230,801.91	
Reserve for Budget Stabilization	0000	9780	885,742.19		885,742.19				
Reserve for Budget Stabilization	1100	9780	152,156.91		152,156.91				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	9,887,988.75	(7,568,047.35)	2,319,941.40				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,335.63	28,182.88	29,518.51				
4) Due from Grantor Government		9290	0.00	1,795.00	1,795.00				
5) Due from Other Funds		9310	49,443.00	0.00	49,443.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	50,745.28	0.00	50,745.28				
8) Other Current Assets		9340	7,291.00	0.00	7,291.00				
9) TOTAL, ASSETS			10,001,803.66	(7,538,069.47)	2,463,734.19				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	(920,530.12)	0.00	(920,530.12)				
2) Due to Grantor Governments		9590	338,417.00	0.00	338,417.00				
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			(582,113.12)	0.00	(582,113.12)				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Note: Assets and Liabilities are not accurate at Budget Adoption.

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(G9 + H2) - (I6 + J2)			10,583,916.78	(7,538,069.47)	3,045,847.31				

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	19,585,195.00	0.00	19,585,195.00	22,262,943.00	0.00	22,262,943.00	13.7%
Education Protection Account State Aid - Current Year		8012	7,836,908.00	0.00	7,836,908.00	7,553,898.00	0.00	7,553,898.00	-3.6%
State Aid - Prior Years		8019	32,075.00	0.00	32,075.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	85,535.00	0.00	85,535.00	86,230.00	0.00	86,230.00	0.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	695.00	0.00	695.00	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	16,846,280.00	0.00	16,846,280.00	16,846,280.00	0.00	16,846,280.00	0.0%
Unsecured Roll Taxes		8042	719,110.00	0.00	719,110.00	719,110.00	0.00	719,110.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	250,896.00	0.00	250,896.00	250,896.00	0.00	250,896.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,098,281.00	0.00	1,098,281.00	1,098,281.00	0.00	1,098,281.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,284,780.00	0.00	1,284,780.00	1,284,780.00	0.00	1,284,780.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			47,739,755.00	0.00	47,739,755.00	50,102,418.00	0.00	50,102,418.00	4.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,516,182.00)	0.00	(1,516,182.00)	(1,475,136.00)	0.00	(1,475,136.00)	-2.7%
Property Taxes Transfers		8097	0.00	628,970.00	628,970.00	0.00	931,961.00	931,961.00	48.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			46,223,573.00	628,970.00	46,852,543.00	48,627,282.00	931,961.00	49,559,243.00	5.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,056,945.00	1,056,945.00	0.00	936,093.00	936,093.00	-11.4%
Special Education Discretionary Grants		8182	0.00	241,589.00	241,589.00	0.00	93,993.00	93,993.00	-61.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		645,102.00	645,102.00		811,529.00	811,529.00	25.8%
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		214,415.00	214,415.00		214,415.00	214,415.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290		14,442.00	14,442.00		9,155.00	9,155.00	-36.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		299,011.00	299,011.00		106,190.00	106,190.00	-64.5%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		40,836.00	40,836.00		37,061.00	37,061.00	-9.2%
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	214,972.00	131,000.00	345,972.00	21,803.00	100,000.00	121,803.00	-64.8%
TOTAL, FEDERAL REVENUE			214,972.00	2,643,340.00	2,858,312.00	21,803.00	2,308,436.00	2,330,239.00	-18.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,156,527.00	0.00	3,156,527.00	1,545,757.00	0.00	1,545,757.00	-51.0%
Lottery - Unrestricted and Instructional Materials		8560	810,991.00	249,011.00	1,060,002.00	804,860.00	235,709.00	1,040,569.00	-1.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		337,500.00	337,500.00		337,500.00	337,500.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		209,643.00	209,643.00		200,000.00	200,000.00	-4.6%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		50,000.00	50,000.00	New
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	13,372.00	2,322,535.00	2,335,907.00	13,474.00	2,145,456.00	2,158,930.00	-7.6%
TOTAL, OTHER STATE REVENUE			3,980,890.00	3,118,689.00	7,099,579.00	2,364,091.00	2,968,665.00	5,332,756.00	-24.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	1,222,174.00	0.00	1,222,174.00	1,210,000.00	0.00	1,210,000.00	-1.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	486,105.00	0.00	486,105.00	239,518.00	0.00	239,518.00	-50.7%
Interest		8660	15,000.00	0.00	15,000.00	25,000.00	0.00	25,000.00	66.7%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	97,705.00	(14,324.00)	83,381.00	20,761.00	(14,324.00)	6,437.00	-92.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	581,650.27	570,693.75	1,152,344.02	279,796.00	130,152.00	409,948.00	-64.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,049,370.00	3,049,370.00		2,837,449.00	2,837,449.00	-6.9%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,402,634.27	3,605,739.75	6,008,374.02	1,775,075.00	2,953,277.00	4,728,352.00	-21.3%
TOTAL, REVENUES			52,822,069.27	9,996,738.75	62,818,808.02	52,788,251.00	9,162,339.00	61,950,590.00	-1.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	16,407,352.00	2,357,103.00	18,764,455.00	16,345,999.00	2,605,333.00	18,951,332.00	1.0%
Certificated Pupil Support Salaries		1200	903,684.00	61,680.00	965,364.00	1,114,312.00	196,285.00	1,310,597.00	35.8%
Certificated Supervisors' and Administrators' Salaries		1300	2,247,774.00	500,100.00	2,747,874.00	2,559,623.00	510,072.00	3,069,695.00	11.7%
Other Certificated Salaries		1900	127,217.00	186,763.00	313,980.00	109,500.00	261,996.00	371,496.00	18.3%
TOTAL, CERTIFICATED SALARIES			19,686,027.00	3,105,646.00	22,791,673.00	20,129,434.00	3,573,686.00	23,703,120.00	4.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	218,949.00	1,606,423.00	1,825,372.00	197,043.00	1,585,600.00	1,782,643.00	-2.3%
Classified Support Salaries		2200	1,427,363.00	445,525.00	1,872,888.00	1,423,128.00	444,464.00	1,867,592.00	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	512,131.00	171,957.00	684,088.00	672,375.00	110,116.00	782,491.00	14.4%
Clerical, Technical and Office Salaries		2400	1,620,165.00	186,528.00	1,806,693.00	1,807,188.00	193,069.00	2,000,257.00	10.7%
Other Classified Salaries		2900	308,398.00	34,433.00	342,831.00	259,727.00	51,136.00	310,863.00	-9.3%
TOTAL, CLASSIFIED SALARIES			4,087,006.00	2,444,866.00	6,531,872.00	4,359,461.00	2,384,385.00	6,743,846.00	3.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,102,113.00	1,743,909.00	3,846,022.00	2,338,157.00	2,209,437.00	4,547,594.00	18.2%
PERS		3201-3202	408,410.00	277,149.00	685,559.00	579,946.00	332,554.00	912,500.00	33.1%
OASDI/Medicare/Alternative		3301-3302	584,978.00	218,896.00	803,874.00	694,783.00	248,149.00	942,932.00	17.3%
Health and Welfare Benefits		3401-3402	6,350,780.00	1,999,820.00	8,350,600.00	6,710,299.00	2,177,658.00	8,887,957.00	6.4%
Unemployment Insurance		3501-3502	11,870.00	2,710.00	14,580.00	11,823.00	2,850.00	14,673.00	0.6%
Workers' Compensation		3601-3602	780,943.00	181,418.00	962,361.00	870,281.00	194,828.00	1,065,109.00	10.7%
OPEB, Allocated		3701-3702	1,042,396.00	0.00	1,042,396.00	992,396.00	0.00	992,396.00	-4.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	48,126.00	0.00	48,126.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			11,329,616.00	4,423,902.00	15,753,518.00	12,197,685.00	5,165,476.00	17,363,161.00	10.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	35,688.00	55,038.00	90,726.00	0.00	178,709.00	178,709.00	97.0%
Books and Other Reference Materials		4200	1,404.00	28,267.00	29,671.00	657.00	0.00	657.00	-97.8%
Materials and Supplies		4300	791,360.80	977,596.96	1,768,957.76	621,698.00	383,307.00	1,005,005.00	-43.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	133,571.52	74,705.58	208,277.10	88,000.00	42,065.00	130,065.00	-37.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			962,024.32	1,135,607.54	2,097,631.86	710,355.00	604,081.00	1,314,436.00	-37.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	385,508.00	5,993,715.00	6,379,223.00	71,162.00	5,240,608.00	5,311,770.00	-16.7%
Travel and Conferences		5200	91,703.00	98,120.00	189,823.00	95,873.00	46,087.00	141,960.00	-25.2%
Dues and Memberships		5300	41,290.00	4,970.00	46,260.00	40,895.00	4,197.00	45,092.00	-2.5%
Insurance		5400 - 5450	259,595.00	7,355.00	266,950.00	303,389.00	5,000.00	308,389.00	15.5%
Operations and Housekeeping Services		5500	1,180,047.00	5,840.00	1,185,887.00	1,241,129.00	5,140.00	1,246,269.00	5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	196,720.00	147,033.00	343,753.00	174,771.00	191,221.00	365,992.00	6.5%
Transfers of Direct Costs		5710	(28,673.00)	28,673.00	0.00	2,798.00	(2,798.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,500.00)	0.00	(1,500.00)	(1,500.00)	0.00	(1,500.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,710,373.95	1,451,373.21	3,161,747.16	1,339,756.00	1,250,537.00	2,590,293.00	-18.1%
Communications		5900	535,963.00	5,108.00	541,071.00	479,413.00	4,991.00	484,404.00	-10.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,371,026.95	7,742,187.21	12,113,214.16	3,747,686.00	6,744,983.00	10,492,669.00	-13.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	554,337.00	554,337.00	0.00	50,000.00	50,000.00	-91.0%
Equipment Replacement		6500	109,066.00	0.00	109,066.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			109,066.00	554,337.00	663,403.00	0.00	50,000.00	50,000.00	-92.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	10,000.00	0.00	10,000.00	New
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	32,900.00	0.00	32,900.00	30,000.00	0.00	30,000.00	-8.8%
Payments to JPAs		7143	2,150,162.00	0.00	2,150,162.00	2,091,106.00	0.00	2,091,106.00	-2.7%
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%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other 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	95,000.00	0.00	95,000.00	95,000.00	0.00	95,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,278,062.00	0.00	2,278,062.00	2,226,106.00	0.00	2,226,106.00	-2.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(48,878.00)	48,878.00	0.00	(50,571.00)	50,571.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(48,878.00)	48,878.00	0.00	(50,571.00)	50,571.00	0.00	0.0%
TOTAL, EXPENDITURES			42,773,950.27	19,455,423.75	62,229,374.02	43,320,156.00	18,573,182.00	61,893,338.00	-0.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
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	521,000.00	521,000.00	0.00	521,000.00	521,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	521,000.00	521,000.00	0.00	521,000.00	521,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,034,622.00	0.00	1,034,622.00	0.00	0.00	0.00	-100.0%
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	217,167.00	0.00	217,167.00	272,171.00	0.00	272,171.00	25.3%
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			1,251,789.00	0.00	1,251,789.00	272,171.00	0.00	272,171.00	-78.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources 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%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
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%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(8,665,300.00)	8,665,300.00	0.00	(8,754,844.00)	8,754,844.00	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			(8,665,300.00)	8,665,300.00	0.00	(8,754,844.00)	8,754,844.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,917,089.00)	9,186,300.00	(730,789.00)	(9,027,015.00)	9,275,844.00	248,829.00	-134.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,095,954.00	1,036,024.00	-5.5%
3) Other State Revenue		8300-8599	91,740.00	87,740.00	-4.4%
4) Other Local Revenue		8600-8799	494,736.00	309,639.00	-37.4%
5) TOTAL, REVENUES			1,682,430.00	1,433,403.00	-14.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	545,148.00	581,206.00	6.6%
3) Employee Benefits		3000-3999	278,010.00	241,156.00	-13.3%
4) Books and Supplies		4000-4999	64,011.00	72,861.00	13.8%
5) Services and Other Operating Expenditures		5000-5999	837,422.00	801,003.00	-4.3%
6) Capital Outlay		6000-6999	145,813.00	14,348.00	-90.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,870,404.00	1,710,574.00	-8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(187,974.00)	(277,171.00)	47.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	217,167.00	272,171.00	25.3%
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			217,167.00	272,171.00	25.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			29,193.00	(5,000.00)	-117.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,541.78	42,734.78	215.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,541.78	42,734.78	215.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,541.78	42,734.78	215.6%
2) Ending Balance, June 30 (E + F1e)			42,734.78	37,734.78	-11.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	200.00	0.0%
Stores		9712	10,862.51	0.00	-100.0%
Prepaid Expenditures		9713	56.37	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			31,615.90	37,534.78	18.7%
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,200.00	12,000.00	30.4%
5) TOTAL, REVENUES			9,200.00	12,000.00	30.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,200.00	12,000.00	30.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,034,622.00	0.00	-100.0%
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			1,034,622.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			1,043,822.00	12,000.00	-98.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	855,095.19	1,898,917.19	122.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			855,095.19	1,898,917.19	122.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			855,095.19	1,898,917.19	122.1%
2) Ending Balance, June 30 (E + F1e)			1,898,917.19	1,910,917.19	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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	1,898,917.19	1,910,917.19	0.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	61,700.00	52,000.00	-15.7%
5) TOTAL, REVENUES			61,700.00	52,000.00	-15.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	132,519.00	57,084.00	-56.9%
3) Employee Benefits		3000-3999	43,051.00	23,703.00	-44.9%
4) Books and Supplies		4000-4999	1,566,879.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,023,565.00	398,305.00	-61.1%
6) Capital Outlay		6000-6999	15,117,390.00	15,466,792.00	2.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,989,622.00	1,494,811.00	-50.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,873,026.00	17,440,695.00	-16.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,811,326.00)	(17,388,695.00)	-16.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	25,296,283.00	18,500,000.00	-26.9%
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			25,296,283.00	18,500,000.00	-26.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,484,957.00	1,111,305.00	-75.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,914,576.48	13,399,533.48	50.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,914,576.48	13,399,533.48	50.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,914,576.48	13,399,533.48	50.3%
2) Ending Balance, June 30 (E + F1e)			13,399,533.48	14,510,838.48	8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		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	13,399,533.48	14,510,838.48	8.3%
Tech High Facilities lease payment	0000	9780		446,784.00	
Bank of America Technology Lease	0000	9780		1,494,810.00	
Future Building Projects	0000	9780		12,569,244.48	
Tech High School Facilities Lease Payment	0000	9780	255,038.50		
Future Building Projects	0000	9780	13,144,494.98		
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	376,796.00	2,098,000.00	456.8%
5) TOTAL, REVENUES			376,796.00	2,098,000.00	456.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	112,460.00	635,000.00	464.6%
5) Services and Other Operating Expenditures		5000-5999	22,500.00	23,500.00	4.4%
6) Capital Outlay		6000-6999	0.00	327,488.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	38,963.00	81,383.00	108.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			173,923.00	1,067,371.00	513.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			202,873.00	1,030,629.00	408.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			202,873.00	1,030,629.00	408.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	601,057.14	803,930.14	33.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			601,057.14	803,930.14	33.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			601,057.14	803,930.14	33.8%
2) Ending Balance, June 30 (E + F1e)			803,930.14	1,834,559.14	128.2%
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	803,930.14	1,834,559.14	128.2%
Future WCTA Lease/Purchase Payment	0000	9780		81,383.00	
Future Capital Facilities Projects	0000	9780		1,753,176.14	
Future WCTA Lease/Purchase Payment	0000	9780	81,383.00		
Future Facilities Expansion - Richard Crane	0000	9780	610,000.00		
Future Capital Facilities Projects	0000	9780	112,547.14		
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	549,305.00	549,680.00	0.1%
5) TOTAL, REVENUES			549,305.00	549,680.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			549,305.00	549,680.00	0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	521,000.00	521,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(521,000.00)	(521,000.00)	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,305.00	28,680.00	1.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,320.79	29,625.79	2143.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,320.79	29,625.79	2143.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,320.79	29,625.79	2143.0%
2) Ending Balance, June 30 (E + F1e)			29,625.79	58,305.79	96.8%
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			29,593.85	58,273.85	96.9%
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	31.94	31.94	0.0%
Other Capital Outlay	0000	9780		31.94	
Other Capital Outlay	0000	9780	31.94		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

SECTION V.
OTHER FORMS

Description	2015-16 Estimated Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	5,639.70	5,620.35	5,639.70	5,642.05	5,622.69	5,642.05
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	5,639.70	5,620.35	5,639.70	5,642.05	5,622.69	5,642.05
5. District Funded County Program ADA						
a. County Community Schools	1.42	1.42	1.42	1.42	1.42	1.42
b. Special Education-Special Day Class	39.60	39.60	39.60	39.60	39.60	39.60
c. Special Education-NPS/LCI	0.67	0.67	0.67	0.67	0.67	0.67
d. Special Education Extended Year	3.43	3.43	3.43	3.43	3.43	3.43
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)	45.12	45.12	45.12	45.12	45.12	45.12
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	5,684.82	5,665.47	5,684.82	5,687.17	5,667.81	5,687.17
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Cotati-Rohnert Park Unified School District
 Analysis of Enrollment and Average Daily Attendance
 Adopted Report 2016-17

Different items in the state forms use different ADA and enrollment statistics. In addition, over time the state has modified the forms so that the extracted data is not always comparable. This spreadsheet reviews these items in an effort to reduce confusion.

Enrollment	District	County Programs	Total
Historic Actuals	A		
2013-14	5,788	n/a	
2014-15	5,868	42	5,910
2015-16	5,897	45	5,942
Projections	B, C	C	C
2016-17	5,939	45	5,984
2017-18	6,028	45	6,073
2018-19	6,106	45	6,151

District enrollment is also known as CBEDS.

Average Daily Attendance (ADA)	District	County Programs	Total
Historic Actuals	C, F	C, F	A, E
2013-14	5,531.30	92.20	5,623.50
2014-15	5,575.41	44.57	5,619.98
2015-16	5,639.70	45.12	5,684.82
Projections	C	C	C, D
2016-17	5,642.05	45.12	5,687.17
2017-18	5,726.60	45.12	5,771.72
2018-19	5,800.70	45.12	5,845.82

ADA to Enrollment	Total ADA	District Enrollment	Ratio
Historic Actuals	E	A	D
2013-14	5,624	5,788	97.2%
2014-15	5,620	5,868	95.8%
2015-16	5,685	5,897	96.4%
Historical Average Ratio Allowance			96.5%
District's ADA to Enrollment Standard		A	97.0%

The current State forms compare total ADA, including county programs, to CBEDS enrollment which excludes county programs. This results in a higher ratio than historically reported. We have deliberately projected ADA conservatively, using a 95% attendance rate rather than the historical average.

Key:

- A. Criterion 3A
- B. Criteria 2A and 3B
- C. LCFF Calculator
- D. Criteria 1A and 3B
- E. LCFF Calculator and Criterion 3A
- F. P-2 ADA Certifications

LCFF Calculator Universal Assumptions
Cotati-Rohnert Park Unified (73882) - 2016-17 Adopted Budget

Summary of Funding				
	2015-16	2016-17	2017-18	2018-19
Target	\$ 50,578,053	\$ 50,619,411	\$ 51,881,958	\$ 53,833,534
Floor	41,401,161	46,208,143	49,262,957	51,781,911
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR
<i>Remaining Need after Gap (informational only)</i>	4,386,554	1,992,129	681,988	1,205,944
Current Year Gap Funding	4,790,338	2,419,139	1,937,013	845,679
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 46,191,499	\$ 48,627,282	\$ 51,199,970	\$ 52,627,590

Components of LCFF By Object Code					
	2012-13	2015-16	2016-17	2017-18	2018-19
8011 - State Aid	\$ 7,534,916	\$ 19,585,195	\$ 22,262,943	\$ 25,558,168	\$ 30,924,538
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	5,185,127	-	-	-	-
EPA (for LCFF Calculation purposes)	6,510,844	7,836,908	7,553,898	7,052,904	3,416,434
<i>Local Revenue Sources:</i>					
8021 to 8089 - Property Taxes		20,285,577	20,285,577	20,285,577	20,285,577
8096 - In-Lieu of Property Taxes		(1,516,182)	(1,475,136)	(1,696,679)	(1,998,959)
<i>Property Taxes net of in-lieu</i>	<i>16,214,006</i>	<i>18,769,395</i>	<i>18,810,441</i>	<i>18,588,898</i>	<i>18,286,618</i>
TOTAL FUNDING	\$ 35,444,893	\$ 46,191,499	\$ 48,627,282	\$ 51,199,970	\$ 52,627,590
<i>Less: Excess Taxes</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
<i>Less: EPA in Excess to LCFF Funding</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
Total Phase-In Entitlement	\$ 46,191,499	\$ 48,627,282	\$ 51,199,970	\$ 52,627,590	\$ 52,627,590
8012 - EPA Receipts (for budget & cashflow)	\$ 6,475,969	\$ 7,868,983	\$ 7,553,898	\$ 7,052,904	\$ 3,416,434

Summary of Student Population				
	2015-16	2016-17	2017-18	2018-19
Unduplicated Pupil Population				
Agency Unduplicated Pupil Count	2,759.00	2,771.00	2,814.00	2,850.00
COE Unduplicated Pupil Count	15.00	15.00	15.00	15.00
Total Unduplicated pupil Count	2,774.00	2,786.00	2,829.00	2,865.00
Rolling %, Supplemental Grant	48.2500%	47.4200%	46.6100%	46.5700%
Rolling %, Concentration Grant	48.2500%	47.4200%	46.6100%	46.5700%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	1,709.68	1,656.82	1,720.47	1,818.32
Grades 4-6	1,288.49	1,279.30	1,223.25	1,190.00
Grades 7-8	882.39	869.00	910.80	887.05
Grades 9-12	1,804.26	1,882.05	1,917.20	1,950.45
Total Adjusted Base Grant ADA	5,684.82	5,687.17	5,771.72	5,845.82
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	5684.82	5687.17	5771.72	5845.82
ACTUAL ADA (Current Year Only)				
Grades TK-3	1,709.68	1,656.82	1,720.47	1,818.32
Grades 4-6	1,288.49	1,279.30	1,223.25	1,190.00
Grades 7-8	882.39	869.00	910.80	887.05
Grades 9-12	1,804.26	1,882.05	1,917.20	1,950.45
Total Actual ADA	5,684.82	5,687.17	5,771.72	5,845.82
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

Minimum Proportionality Percentage (MPP)				
	2015-16	2016-17	2017-18	2018-19
Current year estimated supplemental and concentration grant funding	\$ 2,269,016	\$ 2,348,281	\$ 3,197,151	\$ 1,849,006
Current year Minimum Proportionality Percentage (MPP)	5.31%	5.21%	6.83%	3.73%

Cotati-Rohnert Park Unified (73882) - 2016-17 Adopted Budget

PROPOSITION 30 - EDUCATION PROTECTION ACCOUNT

EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.1229%	26.7669%	25.9474%	25.0000%	23.0000%	11.0000%
Education Protection Account (EPA)	<i>Certified*</i> 2012-13	<i>Certified*</i> 2013-14	<i>Certified*</i> 2014-15	2015-16	2016-17	2017-18	2018-19
Calculation of EPA Entitlement							
Adjusted Total Revenue Limit				30,203,107	30,215,593	30,664,802	31,058,491
Current Year Adjusted NSS Allowance				-	-	-	-
(A) Total: Adj. Rev. Limit or General Purpose Funding in LCFF Floor		29,877,319	29,858,617	30,203,107	30,215,593	30,664,802	31,058,491
(B) Property Taxes/In-Lieu		17,825,266	16,390,343	18,769,395	18,810,441	18,588,898	18,286,618
(C) ADA Used for EPA Minimum		5,623.50	5,620	5,684.82	5,687.17	5,771.72	5,845.82
(D) Gross State Aid for Purposes of EPA (A - B; if<0, then 0)		12,052,053	13,468,274	11,433,712	11,405,152	12,075,904	12,771,873
(E) Proportionate Share* (A * %)		6,283,701	7,961,409	7,836,908	7,553,898	7,052,904	3,416,434
(F) Minimum EPA (C x \$200)		1,124,700	1,123,996	1,136,964	1,137,434	1,154,344	1,169,164
(G) Adjusted EPA Proportionate Share (Reduced for Amounts in Excess of State Aid, lesser of D or E.		6,283,701	7,961,409	7,836,908	7,553,898	7,052,904	3,416,434
(H) P-2 Entitlement: (Greater of F or G)	6,475,969	6,283,701	7,961,409	7,836,908	7,553,898	7,052,904	3,416,434
(I) PY Adjustment: Change in Entitlement from P-2 to Annual <i>Adjusted EPA Allocation (used to calculate LCFF Revenue)</i>	34,875 6,510,844	26,739 6,310,440	32,075 7,993,484	- 7,836,908	- 7,553,898	- 7,052,904	- 3,416,434
(J) P2 Entitlement Net of PY Adjustment	6,475,969	6,318,576	7,988,148	7,868,983	7,553,898	7,052,904	3,416,434
Calculation of Net State Aid before Minimum State Aid							
Phase-In Entitlement	30,259,766	36,638,427	40,310,908	46,191,499	48,627,282	51,199,970	52,627,590
Less Property Taxes/In-Lieu	16,214,006	19,530,842	16,458,900	18,769,395	18,810,441	18,588,898	18,286,618
Gross State Aid	14,045,760	17,107,585	23,852,008	27,422,104	29,816,841	32,611,072	34,340,972
Less EPA Allocation	6,510,844	6,310,440	7,993,484	7,836,908	7,553,898	7,052,904	3,416,434
Net State Aid	7,534,916	10,797,145	15,858,524	19,585,195	22,262,943	25,558,168	30,924,538
Minimum State Aid							
Adjusted Total Revenue Limit	30,259,766	29,874,765	29,858,560	30,203,051	30,215,536	30,664,744	31,058,432
2012-13 Deficitd NSS Allowance	-	-	-	-	-	-	-
Less Property Taxes/In-Lieu	16,214,006	19,530,842	16,458,900	18,769,395	18,810,441	18,588,898	18,286,618
Less EPA Allocation	6,510,844	6,310,440	7,993,484	7,836,908	7,553,898	7,052,904	3,416,434
Revenue Limit Minimum State Aid	7,534,916	4,033,483	5,406,176	3,596,748	3,851,197	5,022,942	9,355,380
Categorical Minimum State Aid	5,185,127	5,185,127	5,185,127	5,870,127	5,870,127	5,870,127	5,870,127
Minimum State Aid Guarantee	12,720,043	9,218,610	10,591,303	9,466,875	9,721,324	10,893,069	15,225,507
Charter School Minimum State Aid Offset (effective 2014-15)	-	-	-	-	-	-	-
LCFF State Aid	12,720,043	10,797,145	15,858,524	19,585,195	22,262,943	25,558,168	30,924,538
EPA in Excess to LCFF Funding	-	-	-	-	-	-	-

*EPA proportionate share is based on the adjusted revenue limit in the Floor calculation

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Cotati-Rohnert Park Unified (73882) - 2016-17 Adopted Budget

	2015-16	2016-17	2017-18	2018-19	
COLA	1.02%	0.00%	1.11%	2.42%	
GAP Funding rate	52.20%	54.84%	73.96%	41.22%	
Estimated Property Taxes (with RDA)	20,285,577	20,285,577	20,285,577	20,285,577	
Less In-Lieu transfer	\$ (1,516,182)	\$ (1,475,136)	\$ (1,696,679)	\$ (1,998,959)	
Total Local Revenue	\$ 18,769,395	\$ 18,810,441	\$ 18,588,898	\$ 18,286,618	
Statewide 90th percentile rate	---	---	---	---	
UNDUPLICATED PUPIL PERCENTAGE					
	2015-16	2016-17	2017-18	2018-19	
District Enrollment	5,896	5,939	6,028	6,106	
COE Enrollment	47	45	45	45	
Total Enrollment	5,943	5,984	6,073	6,151	
District Unduplicated Pupil Count	2,759	2,771	2,814	2,850	
COE Unduplicated Pupil Count	15	15	15	15	
Total Unduplicated Pupil Count	2,774	2,786	2,829	2,865	
	<i>3-yr</i>	<i>3-yr rolling</i>	<i>3-yr rolling</i>	<i>3-yr rolling</i>	
	<i>percentage</i>	<i>percentage</i>	<i>percentage</i>	<i>percentage</i>	
Single Year Unduplicated Pupil Percent	46.68%	46.56%	46.58%	46.58%	
Unduplicated Pupil Percentage (%)	48.25%	47.42%	46.61%	46.57%	
	<i>Alternate</i>				
AVERAGE DAILY ATTENDANCE (ADA)					
Enter ADA. Calculator will use greater of total current or prior year ADA. For Unified Districts that receive School General Purpose BG offset: enter ONLY the District's ADA, not the Charter School's ADA.					
Enter Regular ADA by grade span. Enter 'Ungraded' ADA EITHER by grade span OR on the Ungraded rows					
ADA	ADA to use:	2015-16	2016-17	2017-18	2018-19
Grades TK-3	B-1	1,703.08	1,653.00	1,716.65	1,814.50
Grades 4-6	B-2 P-2	1,275.88	1,269.20	1,213.15	1,179.90
Grades 7-8	B-3 (Annual for SDC ext. year)	872.55	861.65	903.45	879.70
Grades 9-12	B-4	1,748.00	1,826.85	1,862.00	1,895.25
Ungraded (enter here OR in spans above)					
NPS, NPS-LCI, CDS:					
	TK-3	3.73	0.95	0.95	0.95
	4-6	7.26	4.75	4.75	4.75
	7-8 Annual	5.34	2.85	2.85	2.85
	9-12	23.86	22.80	22.80	22.80
COE operated (Community School, Special Ed):					
	TK-3	2.87	2.87	2.87	2.87
	4-6	5.35	5.35	5.35	5.35
	7-8 P-2 / Annual	4.50	4.50	4.50	4.50
	9-12	32.40	32.40	32.40	32.40
TOTAL		5,684.82	5,687.17	5,771.72	5,845.82
RATIO: District ADA to Enrollment		0.96	0.95	0.95	0.95
RATIO: Combined ADA to Enrollment		0.96	0.95	0.95	0.95
CHARTER ADA ADJUSTMENT					
		2015-16	2016-17	2017-18	2018-19
ADA transfer: Student from District to Charter (cross fiscal year)					
	Grades TK-3	-	-	-	-
	Grades 4-6	-	-	-	-
	Grades 7-8	-	-	-	-
	Grades 9-12	-	-	-	-
ADA transfer: Student from Charter to District (cross fiscal year)					
	Grades TK-3	-	-	-	-
	Grades 4-6	-	-	-	-
	Grades 7-8	-	-	-	-
	Grades 9-12	1.89	1.89	1.89	1.89
		1.89	1.89	1.89	1.89
Difference (if diff. < 0, no adj. to PY A)		(1.89)	(1.89)	(1.89)	(1.89)

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Cotati-Rohnert Park Unified (73882) - 2016-17 Adopted Budget

LCFF ADA

Calculator will use greater of total current or prior year ADA where appropriate

Grade Span	2015-16		Funded NSS ADA	NPS, CDS, & COE operated	Total
	2014-15 P2	2015-16 P2			
Grades TK-3	1,703.52	1,703.08	-	6.60	1,709.68
Grades 4-6	1,246.72	1,275.88	-	12.61	1,288.49
Grades 7-8	900.43	872.55	-	9.84	882.39
Grades 9-12	1,686.23	1,748.00	-	56.26	1,804.26
SUBTOTAL	5,536.90	5,599.51			
		62.61			
Declining or Increasing ADA		Increase			
NSS	-	-			
TOTAL ADA	5,536.90	5,599.51	-	85.31	5,684.82

Grade Span	2016-17		Funded NSS ADA	NPS, CDS, & COE operated	Total
	2015-16 P2	2016-17 P2			
Grades TK-3	1,703.08	1,653.00	-	3.82	1,656.82
Grades 4-6	1,275.88	1,269.20	-	10.10	1,279.30
Grades 7-8	872.55	861.65	-	7.35	869.00
Grades 9-12	1,748.00	1,826.85	-	55.20	1,882.05
SUBTOTAL	5,599.51	5,610.70			
		11.19			
Declining or Increasing ADA		Increase			
NSS	-	-			
TOTAL ADA	5,599.51	5,610.70	-	76.47	5,687.17

Grade Span	2017-18		Funded NSS ADA	NPS, CDS, & COE operated	Total
	2016-17 P2	2017-18 P2			
Grades TK-3	1,653.00	1,716.65	-	3.82	1,720.47
Grades 4-6	1,269.20	1,213.15	-	10.10	1,223.25
Grades 7-8	861.65	903.45	-	7.35	910.80
Grades 9-12	1,826.85	1,862.00	-	55.20	1,917.20
SUBTOTAL	5,610.70	5,695.25			
		84.55			
Declining or Increasing ADA		Increase			
NSS	-	-			
TOTAL ADA	5,610.70	5,695.25	-	76.47	5,771.72

Grade Span	2018-19		Funded NSS ADA	NPS, CDS, & COE operated	Total
	2017-18 P2	2018-19 P2			
Grades TK-3	1,716.65	1,814.50	-	3.82	1,818.32
Grades 4-6	1,213.15	1,179.90	-	10.10	1,190.00
Grades 7-8	903.45	879.70	-	7.35	887.05
Grades 9-12	1,862.00	1,895.25	-	55.20	1,950.45
SUBTOTAL	5,695.25	5,769.35			
		74.10			
Declining or Increasing ADA		Increase			
NSS	-	-			
TOTAL ADA	5,695.25	5,769.35	-	76.47	5,845.82

Cotati-Rohmert Park Unified (73882) - 2016-17 Adopted Budget																																																																
v17.1b				v17.1b				v17.1b				v17.1b																																																				
LOCAL CONTROL FUNDING FORMULA																																																																
2015-16				2016-17				2017-18				2018-19																																																				
CALCULATE LCFF TARGET																																																																
Unduplicated as % of Enrollment			3 yr average			COLA			3 yr average			COLA																																																				
48.25%			48.25%			2015-16			47.42%			47.42%			2016-17			46.61%			46.61%			2017-18			46.57%			46.57%			2018-19																															
ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET																																			
1,709.68	7,083	737	755	-	14,659,873	1,656.82	7,083	737	742	-	14,185,111	1,720.47	7,162	745	737	-	14,871,898	1,818.32	7,335	763	754	-	16,096,219	1,181.32	7,335	763	754	-	16,096,219																																			
1,288.49	7,189		694	-	10,156,830	1,279.30	7,189		682	-	10,069,121	1,223.25	7,269		678	-	9,720,698	1,190.00	7,445		693	-	9,684,728	1,190.00	7,445		693	-	9,684,728																																			
882.39	7,403		714	-	7,162,703	869.00	7,403		702	-	7,043,332	910.80	7,485		698	-	7,452,850	887.05	7,666		714	-	7,433,489	887.05	7,666		714	-	7,433,489																																			
1,804.26	8,578	223	849	-	17,411,644	1,882.05	8,578	223	835	-	18,134,844	1,917.20	8,673	225	829	-	18,649,508	1,950.45	8,883	231	849	-	19,432,095	1,950.45	8,883	231	849	-	19,432,095																																			
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																			
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																			
5,684.82	43,381,893	1,662,384	4,346,773	-	49,391,050	5,687.17	43,509,576	1,640,773	4,282,059	-	49,432,408	5,771.72	44,659,024	1,713,120	4,322,811	-	50,694,955	5,845.82	46,322,899	1,837,932	4,485,700	-	52,646,531	5,845.82	46,322,899	1,837,932	4,485,700	-	52,646,531																																			
-	-	-	-	-	502,003	-	-	-	-	-	502,003	-	-	-	-	-	502,003	-	-	-	-	-	-	-	-	-	-	-	-																																			
-	-	-	-	-	685,000	-	-	-	-	-	685,000	-	-	-	-	-	685,000	-	-	-	-	-	-	-	-	-	-	-	-																																			
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																			
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET					50,578,053					50,619,411					51,881,958					53,833,534																																												
ECONOMIC RECOVERY TARGET PAYMENT																																																																
3/8				-				1/2				-				5/8				-				3/4				-																																				
CALCULATE LCFF FLOOR																																																																
Current year Funded ADA times Base per ADA			12-13 Rate			15-16 ADA			29,975,828			Current year Funded ADA times Other RL per ADA			12-13 Rate			16-17 ADA			29,988,220			Current year Funded ADA times Base per ADA			12-13 Rate			17-18 ADA			30,434,049			Current year Funded ADA times Other RL per ADA			12-13 Rate			18-19 ADA			30,824,775																			
5,272.96			5,684.82			5,684.82			227,279			5,272.96			5,687.17			227,373			5,272.96			5,771.72			30,434,049			5,272.96			5,845.82			233,716																												
39.98			5,684.82			-			-			39.98			5,687.17			-			39.98			5,771.72			230,753			39.98			5,845.82			-																												
Necessary Small School Allowance at 12-13 rates					-					-					-					-					-					-																																		
2012-13 Categoricals					5,870,127					5,870,127					5,870,127					5,870,127					5,870,127					5,870,127																																		
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA					-					-					-					-					-					-																																		
Less Fair Share Reduction					-					-					-					-					-					-																																		
Non-CDE certified New Charter: District PY rate * CY ADA					-					-					-					-					-					-																																		
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA					\$ 937.22					5,684.82					5,327,927					\$ 1,779.87					5,687.17					10,122,423					\$ 2,205.24					5,771.72					12,728,028					\$ 2,540.84					5,845.82					14,853,293				
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR					41,401,161					46,208,143					49,262,957					51,781,911																																												
CALCULATE LCFF PHASE-IN ENTITLEMENT																																																																
2015/16				2016-17				2017-18				2018-19																																																				
LOCAL CONTROL FUNDING FORMULA TARGET					50,578,053					50,619,411					51,881,958					53,833,534																																												
LOCAL CONTROL FUNDING FORMULA FLOOR					41,401,161					46,208,143					49,262,957					51,781,911																																												
Applied Funding Formula: Floor or Target					FLOOR					FLOOR					FLOOR					FLOOR																																												
LCFF Need (LCFF Target less LCFF Floor, if positive)					9,176,892					4,411,268					2,619,001					2,051,623																																												
Current Year Gap Funding					52.20%					4,790,338					54.84%					2,419,139					73.96%					1,937,013					41.22%					845,679																								
ECONOMIC RECOVERY PAYMENT					-					-					-					-																																												
LCFF Entitlement before Minimum State Aid provision					46,191,499					48,627,282					51,199,970					52,627,590																																												
CALCULATE STATE AID																																																																
Transition Entitlement					46,191,499					48,627,282					51,199,970					52,627,590																																												
Local Revenue (including RDA)					(18,769,395)					(18,810,441)					(18,588,898)					(18,286,618)																																												
Gross State Aid					27,422,104					29,816,841					32,611,072					34,340,972																																												
CALCULATE MINIMUM STATE AID																																																																
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate			15-16 ADA			N/A			2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate			16-17 ADA			N/A			2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate			17-18 ADA			N/A			2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate			18-19 ADA			N/A																			
5,312.93			5,684.82			30,203,051			-			5,312.93			5,687.17			30,215,536			-			5,312.93			5,771.72			30,664,744			-			5,312.93			5,845.82			31,058,432																						
2012-13 NSS Allowance (deficit)					-					-					-					-					-					-					-																													
Less Current Year Property Taxes/In Lieu					(18,769,395)					(18,810,441)					(18,588,898)					(18,286,618)																																												
Subtotal State Aid for Historical RL/Charter General BG					11,433,656					11,405,095					12,075,846					12,771,814																																												
Categorical funding from 2012-13					5,870,127					5,870,127					5,870,127					5,870,127																																												
Charter Categorical Block Grant adjusted for ADA					-					-					-					-																																												
Minimum State Aid Guarantee					17,303,783					17,275,222					17,945,973					18,641,941																																												
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)																																																																
Local Control Funding Formula Floor plus Funded Gap					-					-					-					-																																												
Minimum State Aid plus Property Taxes including RDA					-					-					-					-																																												
Offset					-					-					-					-																																												
Minimum State Aid Prior to Offset					-					-					-					-																																												
Total Minimum State Aid with Offset					-					-					-					-																																												
TOTAL STATE AID					27,422,104					29,816,841					32,611,072					34,340,972																																												
Additional State Aid (Additional SA)					-					-					-					-																																												
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)					46,191,499					48,627,282					51,199,970					52,627,590																																												
CHANGE OVER PRIOR YEAR					14.59%					5,880,591					5.27%					2,435,784					5.29%					2,572,688					2.79%					1,427,620																								
LCFF Entitlement PER ADA					8,125					8,550					8,871					9,003																																												
PER ADA CHANGE OVER PRIOR YEAR					13.27%					952					5.23%					425					3.75%					321					1.49%					132																								
LCFF SOURCES INCLUDING EXCESS TAXES																																																																
State Aid			Increase			2015-16			Increase			2016-17			Increase			2017-18			Increase			2018-19																																								
14.97%			3,570,096			27,422,104			8.73%			2,394,737			9.37%			2,794,231			5.30%			1,729,900																																								
Property Taxes net of in-lieu			14.04%			2,310,495			18,769,395			0.22%			41,046			-1.18%			(221,543)			18,588,898																																								
Charter in-Lieu Taxes			0.00%			-			-			0.00%			-			0.00%			-			-																																								
LCFF pre COE, Choice, Supp			14.59%			5,880,591			46,191,499			5.27%			2,435,783			48,627,282			5.29%			2,572,688			51,199,970			2.79%			1,427,620			52,627,590																												

SECTION VI.
MULTI-YEAR PROJECTIONS

MULTI-YEAR PROJECTIONS
2016-17 ADOPTED BUDGET

DISTRICT ASSUMPTIONS

The District used the School Services Dartboard 2016-17 Governor’s May Revision version as the basis for the Multi-Year Projections.

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Statutory COLA	0.00%	1.11%	2.42%
LCFF Gap Funding %	54.84%	73.96%	41.22%
Lottery-Unrestricted	\$140.00	\$140.00	\$140.00
Lottery-Restricted	\$ 41.00	\$ 41.00	\$ 41.00
Interest Rate	2.05%	2.43%	2.58%
Consumer Price Index	2.15%	2.26%	2.49%

PROJECTED ENROLLMENT:

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
District enrollment	5,939	6,028	6,106
County enrollment	<u>45</u>	<u>45</u>	<u>45</u>
Total projected enrollment	5,984	6,073	6,151
Increase over prior year	41	89	78

County enrollment consists of students in county-operated special education programs.

District enrollment projections are based on a conservative cohort analysis. The projections do not include possible increases due to the new housing under construction within the District’s boundaries. We still expect occupancy of new homes to begin in fall 2016, but it is likely most of the new students would not be included in the official enrollment count until October 2017.

PROJECTED ADA:

With growing ADA, the District’s Local Control Funding Formula revenue will be calculated on current year ADA. This includes nonpublic school (NPS), Extended School Year and County ADA. An adjustment is made for each student transferring between a district school and a district-authorized charter school.

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Projected P-2 ADA	5,642	5,627	5,801
County ADA (includes ESY)	<u>45</u>	<u>45</u>	<u>45</u>
Total ADA	5,687	5,772	5,846
Total Funded ADA	5,687	5,772	5,846

REVENUE:

LCFF Funding: The LCFF multiplies grade level base grants by the average daily attendance (ADA) tied to the specific grade level groupings to establish the funding target. Each year the State funds a percentage of the gap between prior year funding and the calculated target. Projected gap funding is shown on the prior page.

For Supplemental Grant funds, ADA at each grade level is multiplied by the unduplicated count percentage and then by 20% of the base grant for that grade level. The result is added to the base grant target. These funds are to be spent on expanded services for the unduplicated count students.

The unduplicated count consists of students who are eligible for Free and Reduced price meals, foster children and English language learners. Each child may only be counted once (unduplicated count). The unduplicated count factor is now a three-year rolling average based on the current year and two prior years.

	2016-17	2017-18	2018-19
Projected Unduplicated %	47.43%	46.61%	46.58%

For Concentration Grant funds, districts receive an addition of 50% of the base grade level grants for the percentage that the unduplicated count is above 55% of total enrollment. Our unduplicated count is well below the 55% threshold so we do not project receipt of any Concentration Grant funds in the foreseeable future.

We anticipate that as future housing developments are occupied, the district unduplicated count percentage will decline. The enacted State minimum wage increase may also lead to a lower percentage.

Federal Revenue: All Federal Revenue is based on 2015-16 estimated allocations as currently reported by the State. We project level funding for federal programs in 2016-17 through 2018-19.

Other State Revenue: Other State Revenue is based on 2015-16 allocations as currently reported by the State for the few remaining state categorical programs, including the mandated cost block grant, After School Education and Safety (ASES), a Career Technical Education grant and a small amount of testing revenue.

The final State Budget includes one-time unrestricted funding of approximately \$237 per prior-year ADA in 2016-17. The funds apply to the backlog of mandate claims owed to districts.

Lottery revenue is based on the Dartboard rates and projected enrollment and ADA shown above.

Other Local Revenue: Local Revenue is based on 2015-2016 estimated allocations. Revenue from donations is budgeted conservatively until actual cash is received. Interest income is based on somewhat higher expected cash balances (due to reduced revenue deferrals) and continued low interest rates.

Local revenue in each year includes \$1.2 million in parcel tax revenue which the voters extended until 2025 in the November 2015 election.

Other Financing Sources: The amounts shown for Transfers In are the contribution to the Routine Restricted Maintenance Account (RRMA) of the contractual redevelopment funds received in Fund 40, the Special Reserve for Capital Outlay Projects. This revenue has been conservatively projected at \$521,000 per year.

The final State budget includes new flexibility provisions for RRMA contributions. In total the District plans to contribute 2.10% of general fund expenditures and other financing uses in 2016-17 (including the amount from fund 40). This is a decrease in the Routine Restricted Maintenance Account compared to the expected contribution in 2015-16, but meets the requirement to maintain expenditures in the Routine Restricted Maintenance Account above the level of expenditures in 2014-15. Projections for 2017-18 and 2018-19 are that we will meet the requirement of spending the greater amount of 2% of general fund expenditures and other financing uses or at least as much as the district contributed to the Routine Restricted Maintenance Account in 2014-15.

It is important to note that if a State Bond measure passes on the November 2016 ballot, all flexibility for contributions to the Routine Restricted Maintenance Account ends. We would be required to contribute a full 3% of combined expenditures and other financing uses.

EXPENDITURES:

Salaries: 2016-17 is based on the following general fund FTEs:

Certificated	327.30
Classified	166.54
Management & Confidential	<u>45.70</u>
Total	539.54

All projection years include estimated step and column increases based on historic costs. We have not included any other salary increase in any year.

The 2016-17 budget reflects an increase of 20.7 certificated FTEs above the 2015-16 second interim report, primarily due to hiring of certificated employees in positions covered by contractors in 2015-16. We may increase staffing if warranted by actual enrollment at the start of the school year.

Unrestricted classified salaries project the addition of an office manager in 2016-17 and a custodian and office assistant in 2017-18 for Richard Crane Elementary School, scheduled to re-open in July 2017.

Benefits: We used the following mandatory benefit rates for 2016-17:

CalSTRS	12.58%
CalPERS	13.888%
Medicare	1.450%
OASDI	6.200%
SUI	0.050%
Workers' Comp	3.48%

Both CalSTRS and CalPERS rates will rise in the future. We have used the following announced rates in the Multi-Year Projections:

	2016-17	2017-18	2018-19
CalSTRS	12.58%	14.43%	16.28%
CalPERS	13.888%	15.50%	17.10%

The 2016-17 budget reflects the actual rates for the October 1, 2016 health and welfare plan renewal. The premium for the Kaiser 4 medical insurance plan did not increase as of October 1, 2016. Since that premium rate determines the cap on medical benefits, total insurance costs will not increase as much in 2016-17 as projected in the second interim report. PPO and dental premiums increase as of October 1, 2016. Future projections include a conservative 5% increase to health benefit premiums in both 2017-18 and 2018-19. The projections reflect the 85% limit on the District contribution toward composite medical premiums for all covered employees on an ongoing basis and 90% limit on dental, vision and life insurance premiums.

The Board of Trustees has approved the creation of an OPEB trust, which the District intends to build to cover future retiree benefits. No contributions to the trust are included in the 2016-17 budget or the two future years.

Supplies: All projected years' supply allocations are based on the current year, after removing carryover and expiring programs and grants. Expenditures of donated funds are budgeted at the time the funds are received.

Services: Services are projected at current year amounts after removing carryover and expiring programs and grants.

Capital Outlay: During the many years of the fiscal crisis, general fund capital expenditures were very limited. In 2014-15, the District began replacing decades-old maintenance and grounds equipment. The 2016-17 budget includes \$50,000 to continue this replacement program. At that point the replacement cycle will be complete, and no further expenditures are projected in the two subsequent years.

Other Outgo & Transfers Out: Joint powers agencies (JPAs) such as the District's transportation provider, West County Transportation Agency (WCTA), no longer receive transportation revenues. This funding has been returned to the member districts and has become part of the LCFF funding model. Santa Rosa City Schools is joining WCTA beginning with the 2016-17 school year. WCTA projects that over time, cost savings will result from combining special education routes.

The cafeteria fund has an ongoing operating deficit. The 2016-17 budget includes a transfer out of \$272,171 based on current staffing. The District is working to increase sales to our students and streamline food service operations to reduce the deficit.

A very few restricted categorical programs still transfer indirect costs to the unrestricted general fund.

Assigned Budget Stabilization Reserve: There are significant uncertainties about key assumptions used in these projections, including the possibility of increases or decreases to the gap funding, projected enrollment and future health premium increases. It is prudent to maintain a Budget Stabilization Reserve to address the risk of budget reductions. The multi-year projection includes a reserve of \$1,529,724 in 2016-17, \$2,332,893 in 2017-18, and \$3,053,183 in 2018-19 for this purpose, shown as "Assigned" on the forms.

Summary:

With the increase in funding from the State, the District meets the required 3% economic uncertainty reserve in 2016-17 and both subsequent years.

The District's general fund multi-year projections do not include sufficient allocations for the following issues:

- 1) Acquisition of instructional materials as the state adopts new materials to support the Common Core State standards
- 2) Funding deferred maintenance projects
- 3) Restoration of staffing for maintenance, custodial and district office clerical staff
- 4) Ongoing replacement program for technology
- 5) Future negotiated salary increases
- 6) Funding of GASB 45 retiree medical liability—most recently estimated at \$10.6 million for past service or \$18.95 million to fund fully.

It is important to remember that there are also positive potential developments that are not reflected in the projections, principally increased enrollment due to new housing within District boundaries.

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	49,559,243.00	5.19%	52,131,931.00	2.74%	53,559,551.00
2. Federal Revenues	8100-8299	2,330,239.00	-8.55%	2,131,084.00	0.00%	2,131,084.00
3. Other State Revenues	8300-8599	5,332,756.00	-27.88%	3,845,990.00	-2.48%	3,750,755.00
4. Other Local Revenues	8600-8799	4,728,352.00	-3.92%	4,543,082.00	0.00%	4,543,082.00
5. Other Financing Sources						
a. Transfers In	8900-8929	521,000.00	11.13%	579,000.00	-4.15%	555,000.00
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)		62,471,590.00	1.22%	63,231,087.00	2.07%	64,539,472.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,703,120.00		24,046,815.00
b. Step & Column Adjustment				343,695.00		348,679.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,703,120.00	1.45%	24,046,815.00	1.45%	24,395,494.00
2. Classified Salaries						
a. Base Salaries				6,743,846.00		6,876,070.00
b. Step & Column Adjustment				76,205.00		77,700.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				56,019.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,743,846.00	1.96%	6,876,070.00	1.13%	6,953,770.00
3. Employee Benefits	3000-3999	17,363,161.00	6.76%	18,537,753.00	4.93%	19,451,585.00
4. Books and Supplies	4000-4999	1,314,436.00	-5.45%	1,242,814.00	0.00%	1,242,814.00
5. Services and Other Operating Expenditures	5000-5999	10,492,669.00	-9.83%	9,461,189.00	0.54%	9,512,242.00
6. Capital Outlay	6000-6999	50,000.00	0.00%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,226,106.00	-12.80%	1,941,106.00	0.00%	1,941,106.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	272,171.00	0.00%	272,171.00	0.00%	272,171.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		62,165,509.00	0.42%	62,427,918.00	2.23%	63,819,182.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		306,081.00		803,169.00		720,290.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,614,606.36		1,920,687.36		2,723,856.36
2. Ending Fund Balance (Sum lines C and D1)		1,920,687.36		2,723,856.36		3,444,146.36
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	12,291.00		12,291.00		12,291.00
b. Restricted	9740	378,671.98		378,671.98		378,671.98
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	1,529,724.38		2,332,893.38		3,053,183.38
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,920,687.36		2,723,856.36		3,444,146.36

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,910,917.19		1,922,917.19		1,934,917.19
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,910,917.19		1,922,917.19		1,934,917.19
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.07%		3.08%		3.03%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
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)						
		5,642.05		5,726.60		5,800.70
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		62,165,509.00		62,427,918.00		63,819,182.00
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)		62,165,509.00		62,427,918.00		63,819,182.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,864,965.27		1,872,837.54		1,914,575.46
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,864,965.27		1,872,837.54		1,914,575.46
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCF/Revenue Limit Sources	8010-8099	48,627,282.00	5.29%	51,199,970.00	2.79%	52,627,590.00
2. Federal Revenues	8100-8299	21,803.00	0.00%	21,803.00	0.00%	21,803.00
3. Other State Revenues	8300-8599	2,364,091.00	-56.49%	1,028,595.00	0.33%	1,031,967.00
4. Other Local Revenues	8600-8799	1,775,075.00	-6.35%	1,662,306.00	0.00%	1,662,306.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(8,754,844.00)	5.86%	(9,267,577.00)	4.79%	(9,711,932.00)
6. Total (Sum lines A1 thru A5c)		44,033,407.00	1.39%	44,645,097.00	2.21%	45,631,734.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,129,434.00		20,421,311.00
b. Step & Column Adjustment				291,877.00		296,109.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,129,434.00	1.45%	20,421,311.00	1.45%	20,717,420.00
2. Classified Salaries						
a. Base Salaries				4,359,461.00		4,464,741.00
b. Step & Column Adjustment				49,261.00		50,452.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				56,019.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,359,461.00	2.41%	4,464,741.00	1.13%	4,515,193.00
3. Employee Benefits	3000-3999	12,197,685.00	7.70%	13,136,367.00	5.20%	13,818,838.00
4. Books and Supplies	4000-4999	710,355.00	-11.39%	629,467.00	0.00%	629,467.00
5. Services and Other Operating Expenditures	5000-5999	3,747,686.00	-19.22%	3,027,336.00	1.34%	3,067,820.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,226,106.00	-12.80%	1,941,106.00	0.00%	1,941,106.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(50,571.00)	0.00%	(50,571.00)	0.00%	(50,571.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	272,171.00	0.00%	272,171.00	0.00%	272,171.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		43,592,327.00	0.57%	43,841,928.00	2.44%	44,911,444.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		441,080.00		803,169.00		720,290.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,100,935.38		1,542,015.38		2,345,184.38
2. Ending Fund Balance (Sum lines C and D1)		1,542,015.38		2,345,184.38		3,065,474.38
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	12,291.00		12,291.00		12,291.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,529,724.38		2,332,893.38		3,053,183.38
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,542,015.38		2,345,184.38		3,065,474.38

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	1,910,917.19		1,922,917.19		1,934,917.19
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,910,917.19		1,922,917.19		1,934,917.19
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B2d: Addition of staff at Richard Crane Elementary to open in 2017-18. Other staffing will shift from other schools.						

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	931,961.00	0.00%	931,961.00	0.00%	931,961.00
2. Federal Revenues	8100-8299	2,308,436.00	-8.63%	2,109,281.00	0.00%	2,109,281.00
3. Other State Revenues	8300-8599	2,968,665.00	-5.10%	2,817,395.00	-3.50%	2,718,788.00
4. Other Local Revenues	8600-8799	2,953,277.00	-2.45%	2,880,776.00	0.00%	2,880,776.00
5. Other Financing Sources						
a. Transfers In	8900-8929	521,000.00	11.13%	579,000.00	-4.15%	555,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	8,754,844.00	5.86%	9,267,577.00	4.79%	9,711,932.00
6. Total (Sum lines A1 thru A5c)		18,438,183.00	0.80%	18,585,990.00	1.73%	18,907,738.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,573,686.00		3,625,504.00
b. Step & Column Adjustment				51,818.00		52,570.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,573,686.00	1.45%	3,625,504.00	1.45%	3,678,074.00
2. Classified Salaries						
a. Base Salaries				2,384,385.00		2,411,329.00
b. Step & Column Adjustment				26,944.00		27,248.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,384,385.00	1.13%	2,411,329.00	1.13%	2,438,577.00
3. Employee Benefits	3000-3999	5,165,476.00	4.57%	5,401,386.00	4.28%	5,632,747.00
4. Books and Supplies	4000-4999	604,081.00	1.53%	613,347.00	0.00%	613,347.00
5. Services and Other Operating Expenditures	5000-5999	6,744,983.00	-4.61%	6,433,853.00	0.16%	6,444,422.00
6. Capital Outlay	6000-6999	50,000.00	0.00%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	50,571.00	0.00%	50,571.00	0.00%	50,571.00
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%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		18,573,182.00	0.07%	18,585,990.00	1.73%	18,907,738.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(134,999.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		513,670.98		378,671.98		378,671.98
2. Ending Fund Balance (Sum lines C and D1)		378,671.98		378,671.98		378,671.98
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	378,671.98		378,671.98		378,671.98
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)		378,671.98		378,671.98		378,671.98

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

SECTION VII.

CASH FLOW

**PROJECTED MONTHLY CASH FLOW: General Fund
FISCAL YEAR 2016-17**

Cotati-Rohnert Park USD

	Object	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	Accruals	Projected Totals
A. BEGINNING CASH		3,200,000	1,191,205	(2,356,522)	(3,512,953)	(6,301,789)	(9,489,951)	1,490,757	(720,780)	(2,648,776)	(3,191,680)	2,898,664	500,687		
B. REVENUES															
Principal Apportionment/LCFE	8011	1,113,147	1,113,147	2,003,665	2,003,665	2,003,665	2,003,665	2,003,665	2,003,665	2,003,665	2,003,665	2,003,665	2,003,664	-	22,262,943
Education Protection Acct (EPA)	8012			1,888,475			1,888,475			1,888,475			1,888,473		7,553,898
Special Ed Prop. Taxes	8097								465,981				465,980		931,961
Property Taxes	802x-804x	-		-			11,000,000				8,000,000		1,337,921		20,337,921
In Lieu Taxes to Charter Schools	8096	(73,757)	(73,757)	(132,762)	(132,762)	(132,762)	(132,762)	(132,762)	(132,762)	(132,762)	(132,762)	(132,762)	(132,764)		(1,475,136)
Federal Revenue	8100-8299	5,000	10,000	-	180,000	20,000	10,000	81,000	110,000	248,000	57,000	6,000	884,803	718,436	2,330,239
Other State Revenue	8300-8599		5,695	219,375	251,474	209,148	534,644	774,644	200,000	84,375	657,321	-	50,000	519,994	3,506,670
Parcel Tax Revenue	8621						650,000				550,000		10,000		1,210,000
Other Local Revenue	8600-8792	120,000	160,000	320,000	320,000	400,000	350,000	300,000	600,000	250,000	250,000	250,000	100,000	98,352	3,518,352
Interfund Transfer In, Fd 40	8919												521,000		521,000
TOTAL REVENUES		1,164,390	1,215,085	4,298,753	2,622,377	2,500,051	16,304,022	3,026,547	3,246,884	4,341,753	11,385,224	2,126,903	7,129,077	1,336,782	60,697,848
C. EXPENDITURES															
Certificated Salaries	1000-1999	320,000	2,120,000	2,240,000	2,100,000	2,240,000	2,120,000	2,140,000	2,140,000	2,160,000	2,180,000	2,240,000	2,250,000	79,278	24,329,278
Classified Salaries	2000-2999	230,000	560,000	615,000	550,000	615,000	640,000	570,000	570,000	580,000	580,000	590,000	595,000	126,094	6,821,094
Employee Benefits	3000-3999	330,000	1,270,000	1,370,000	1,380,000	1,440,000	1,400,000	1,400,000	1,420,000	1,420,000	1,430,000	1,340,000	1,350,000	115,729	15,665,729
Books and Supplies	4000-4999	5,000	120,000	220,000	220,000	120,000	80,000	80,000	80,000	90,000	80,000	100,000	100,000	19,436	1,314,436
Svcs/Other Oper Exps	5000-5999	470,000	620,000	700,000	900,000	900,000	780,000	900,000	890,000	932,000	950,000	965,000	925,000	560,669	10,492,669
Capital Outlay	6000-6999		50,000												50,000
Other Outgo	7000-7999	198,185	347,812	198,184	303,213	303,213	303,214	78,943	74,880	99,880	74,880	74,880	78,942	89,880	2,226,106
Transfer Out to Fund 13	7616		75,000	112,000	-	70,000				15,171					272,171
TOTAL EXPENDITURES		1,553,185	5,162,812	5,455,184	5,453,213	5,688,213	5,323,214	5,168,943	5,174,880	5,297,051	5,294,880	5,309,880	5,298,942	991,086	61,171,483
CHANGES IN CURRENT ASSETS:															
D-1 INCREASE (DECREASE)															
Cash in Bank/Awaiting Deposit	9120-9140	(30,000)											15,000		(15,000)
Accounts Receivable	9210-9299	(350,000)	(400,000)		(42,000)					(412,394)					(1,204,394)
Temporary Loan to Fd. 13	9315	-		-											-
Prepaid Expenditures, Other	9330, 9341						100						5,000		5,100
TOTAL CHANGES IN ASSETS		(380,000)	(400,000)	-	(42,000)	-	100	-	-	(412,394)	-	-	20,000		(1,214,294)
CHANGES IN LIABILITIES: (INCREASE)															
D-2 DECREASE															
Accounts Payable/ Payroll/Due to Govt	9500-9599	2,000,000											218,000		2,218,000
Temporary Loan from Fd 17	9615											(785,000)	785,000		-
Deferred Revenue	9650-9659							69,141							69,141
TOTAL CHANGE IN LIABILITIES		2,000,000	-	-	-	-	-	69,141	-	-	-	(785,000)	1,003,000		2,287,141
D-3 AUDIT ADJUSTMENTS	97xx														-
NET INCREASE (DECREASE) IN CASH FROM CHANGES IN ASSETS, LIABILITIES AND AUDIT ADJUSTMENTS		(1,620,000)	400,000	-	42,000	-	(100)	(69,141)	-	412,394	-	785,000	(1,023,000)		(1,072,847)
NET CHANGE IN CASH: INCREASE (DECREASE)		(2,008,795)	(3,547,727)	(1,156,431)	(2,788,836)	(3,188,162)	10,980,708	(2,211,537)	(1,927,996)	(542,904)	6,090,344	(2,397,977)	807,135		(1,892,178)
F-1 CASH BALANCE AT MONTH-END		1,191,205	(2,356,522)	(3,512,953)	(6,301,789)	(9,489,951)	1,490,757	(720,780)	(2,648,776)	(3,191,680)	2,898,664	500,687	1,307,822		
F-2 CASH BALANCE AT YEAR-END															1,307,822
Cumulative Temporary Interfund Loans		-	-	-	-	-	-	-	-	-	-	(785,000)	-		-
Max. Loan from County Treasurer thru 4-24-17						11,000,000				11,000,000					
Cumulative Temporary Loan Fd 17		-	-	-	-	-	-	-	-	-	-	(785,000)	-		-

Cotati-Rohnert Park USD
Cash Flow Narrative for Fund 01, General Fund
2016-17 Adopted Budget

The District has applied to borrow up to \$14,000,000 from the Sonoma County Treasurer to cover possible general fund cash needs through April 24, 2017 due to the timing of property tax receipts, federal revenue and special education revenue passed through by the Sonoma County SELPA. This loan is accomplished by allowing the general fund to have a negative cash balance.

The final State budget for 2016-17 provides for a one-time payment toward the mandated cost claim backlog of \$237 per prior-year student, a total of approximately \$1.3 million. The State has not announced a timeline for disbursing these funds, so we have projected them based on last year's one-time funds at 40% each in December and January with the final 20% in April.

Other State Revenue and Employee Benefits include \$1,826,086 for the District's projected share of the State's contribution to STRS on behalf of the District. These are book entries and do not affect the District's cash flow, leading to differences between the projected budget and cash flow.

The District settled salary negotiations with RPCEA, SEIU and management and confidential employees too late for the details to be included in the adopted budget. Although the settlement has not yet been ratified, in order to have a more realistic cash flow these costs have been distributed to the salary and benefit lines, resulting in totals that exceed the budget.

The cash balance in the Special Reserve Fund (fund 17) is now large enough for the general fund to borrow for cash flow purposes late in the year. The projection estimates a loan of \$785,000 in May, to be repaid in June after state funds are received.

SECTION VIII.

CRITERIA & STANDARDS

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)	5,512.00	5,623.03	N/A	Met
Second Prior Year (2014-15)				
District Regular	5,527.18	5,575.41		
Charter School				
Total ADA	5,527.18	5,575.41	N/A	Met
First Prior Year (2015-16)				
District Regular	5,575.38	5,639.70		
Charter School		0.00		
Total ADA	5,575.38	5,639.70	N/A	Met
Budget Year (2016-17)				
District Regular	5,642.05			
Charter School	0.00			
Total ADA	5,642.05			

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)	5,687	5,788	N/A	Met
Second Prior Year (2014-15)				
District Regular	5,838	5,868		
Charter School				
Total Enrollment	5,838	5,868	N/A	Met
First Prior Year (2015-16)				
District Regular	5,868	5,897		
Charter School				
Total Enrollment	5,868	5,897	N/A	Met
Budget Year (2016-17)				
District Regular	5,939			
Charter School				
Total Enrollment	5,939			

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)	5,531	5,788	95.6%
Second Prior Year (2014-15)			
District Regular	5,575	5,868	
Charter School			
Total ADA/Enrollment	5,575	5,868	95.0%
First Prior Year (2015-16)			
District Regular	5,640	5,897	
Charter School	0		
Total ADA/Enrollment	5,640	5,897	95.6%
		Historical Average Ratio:	95.4%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.9%

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	5,642	5,939		
Charter School	0			
Total ADA/Enrollment	5,642	5,939	95.0%	Met
1st Subsequent Year (2017-18)				
District Regular	5,727	6,028		
Charter School				
Total ADA/Enrollment	5,727	6,028	95.0%	Met
2nd Subsequent Year (2018-19)				
District Regular	5,801	6,106		
Charter School				
Total ADA/Enrollment	5,801	6,106	95.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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)	50,619,411.00	51,881,958.00	53,833,534.00
Step 1 - Change in Population	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)
a. ADA (Funded) (Form A, lines A6 and C4)	5,684.82	5,687.17	5,771.72
b. Prior Year ADA (Funded)		5,684.82	5,687.17
c. Difference (Step 1a minus Step 1b)		2.35	84.55
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.04%	1.49%
		1.49%	1.28%
Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding	46,191,499.00	48,611,436.00	51,129,242.00
b1. COLA percentage (if district is at target)	Not Applicable		
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00
c. Gap Funding (if district is not at target)	2,419,139.00	1,937,013.00	845,679.00
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	2,419,139.00	1,937,013.00	845,679.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	5.24%	3.98%	1.65%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	5.28%	5.47%	2.93%
LCFF Revenue Standard (Step 3, plus/minus 1%):	4.28% to 6.28%	4.47% to 6.47%	1.93% to 3.93%

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)	20,285,577.00	20,285,577.00	20,285,577.00	20,285,577.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	47,707,680.00	50,102,418.00	52,896,649.00	54,626,549.00
District's Projected Change in LCFF Revenue:		5.02%	5.58%	3.27%
LCFF Revenue Standard:		4.28% to 6.28%	4.47% to 6.47%	1.93% to 3.93%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2013-14)	30,301,212.28	35,093,652.01	86.3%
Second Prior Year (2014-15)	34,793,560.31	39,689,808.33	87.7%
First Prior Year (2015-16)	35,102,649.00	42,773,950.27	82.1%
Historical Average Ratio:			85.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
		3.0%	3.0%
	82.4% to 88.4%	82.4% to 88.4%	82.4% to 88.4%

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)	36,686,580.00	43,320,156.00	84.7%	Met
1st Subsequent Year (2017-18)	38,022,419.00	43,569,757.00	87.3%	Met
2nd Subsequent Year (2018-19)	39,051,451.00	44,639,273.00	87.5%	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):	5.28%	5.47%	2.93%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.72% to 15.28%	-4.53% to 15.47%	-7.07% to 12.93%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.28% to 10.28%	.47% to 10.47%	-2.07% to 7.93%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2015-16)	2,858,312.00		
Budget Year (2016-17)	2,330,239.00	-18.47%	Yes
1st Subsequent Year (2017-18)	2,131,084.00	-8.55%	Yes
2nd Subsequent Year (2018-19)	2,131,084.00	0.00%	No

Explanation:
(required if Yes)

2015-16 revenue includes \$411,681 of revenue deferred from 2014-15, and \$213,660 of unrestricted MAA revenue that is not projected in the budget for 2017-18 and 2018-19. Without these items, the standard would be met.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2015-16)	7,099,579.00		
Budget Year (2016-17)	5,332,756.00	-24.89%	Yes
1st Subsequent Year (2017-18)	3,845,990.00	-27.88%	Yes
2nd Subsequent Year (2018-19)	3,750,755.00	-2.48%	Yes

Explanation:
(required if Yes)

One-time Mandated Costs revenue in 2015-16 was \$2,950,900, in 2016-17 budgeted \$1,336,609, and no allocation in 2017-18. Also, the Educator Effectiveness Grant was a one-time allocation of \$457,032 in 2015-16. The last allocation for the California Clean Energy Act is in 2017-18 and is zero in 2018-19.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2015-16)	6,008,374.02		
Budget Year (2016-17)	4,728,352.00	-21.30%	Yes
1st Subsequent Year (2017-18)	4,543,082.00	-3.92%	Yes
2nd Subsequent Year (2018-19)	4,543,082.00	0.00%	No

Explanation:
(required if Yes)

The district budgets donation revenue when it is received. The reduction of \$519,775 in current year donations, a reduction in lease revenue, and a reduction in ROP revenue all contribute to the differences in local revenue.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2015-16)	2,097,631.86		
Budget Year (2016-17)	1,314,436.00	-37.34%	Yes
1st Subsequent Year (2017-18)	1,242,814.00	-5.45%	Yes
2nd Subsequent Year (2018-19)	1,242,814.00	0.00%	No

Explanation:
(required if Yes)

The district does not budget prior year carryover or future possible donations with the adopted budget. The 2015-16 budget includes over \$502,443 in supply accounts that will not be budgeted in 2016-17 until revenue is received. There are also carryovers that increased the 2015-16 budget from unspent funds in 2014-15.

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

First Prior Year (2015-16)	12,113,214.16		
Budget Year (2016-17)	10,492,669.00	-13.38%	Yes
1st Subsequent Year (2017-18)	9,461,189.00	-9.83%	Yes
2nd Subsequent Year (2018-19)	9,512,242.00	0.54%	No

Explanation:
(required if Yes)

The district's services and operating expenditures budget increased in 2015-16 from the prior year by over \$3 million. The district is hiring staff instead of contracting services which is the reason for the decrease in the 2016-17 budget.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2015-16)	15,966,265.02		
Budget Year (2016-17)	12,391,347.00	-22.39%	Not Met
1st Subsequent Year (2017-18)	10,520,156.00	-15.10%	Not Met
2nd Subsequent Year (2018-19)	10,424,921.00	-0.91%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2015-16)	14,210,846.02		
Budget Year (2016-17)	11,807,105.00	-16.91%	Not Met
1st Subsequent Year (2017-18)	10,704,003.00	-9.34%	Not Met
2nd Subsequent Year (2018-19)	10,755,056.00	0.48%	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)

2015-16 revenue includes \$411,681 of revenue deferred from 2014-15, and \$213,660 of unrestricted MAA revenue that is not projected in the budget for 2017-18 and 2018-19. Without these items, the standard would be met.

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

One-time Mandated Costs revenue in 2015-16 was \$2,950,900, in 2016-17 budgeted \$1,336,609, and no allocation in 2017-18. Also, the Educator Effectiveness Grant was a one-time allocation of \$457,032 in 2015-16. The last allocation for the California Clean Energy Act is in 2017-18 and is zero in 2018-19.

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

The district budgets donation revenue when it is received. The reduction of \$519,775 in current year donations, a reduction in lease revenue, and a reduction in ROP revenue all contribute to the differences in local revenue.

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

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

The district does not budget prior year carryover or future possible donations with the adopted budget. The 2015-16 budget includes over \$502,443 in supply accounts that will not be budgeted in 2016-17 until revenue is received. There are also carryovers that increased the 2015-16 budget from unspent funds in 2014-15.

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

The district's services and operating expenditures budget increased in 2015-16 from the prior year by over \$3 million. The district is hiring staff instead of contracting services which is the reason for the decrease in the 2016-17 budget.

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?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	62,165,509.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Required Minimum Contribution/ Lesser of Current Year or 2014-15 Fiscal Year
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	62,165,509.00	1,864,965.27	1,013,996.86	1,013,996.86

d. OMMA/RMA Contribution	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account		Status
	1,303,968.00		Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2013-14)	Second Prior Year (2014-15)	First Prior Year (2015-16)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,340,130.46	1,645,726.57	1,898,917.19
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
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)	1,340,130.46	1,645,726.57	1,898,917.19
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	50,149,521.90	53,648,747.59	63,481,163.02
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	50,149,521.90	53,648,747.59	63,481,163.02
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	2.7%	3.1%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	0.9%	1.0%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2013-14)	(1,237,954.63)	35,093,752.01	3.5%	Not Met
Second Prior Year (2014-15)	286,672.94	39,826,808.33	N/A	Met
First Prior Year (2015-16)	131,030.00	44,025,739.27	N/A	Met
Budget Year (2016-17) (Information only)	441,080.00	43,592,327.00		

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)

The deficit spending in 2013-14 was a result of the state fiscal crisis. With improved state funding and increasing student enrollment, the district has stopped deficit spending and begun restoring reserves. The district has also transferred funds to Fund 17 in both 2014-15 and 2015-16 to build up reserves.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2013-14)	1,484,516.92	1,921,187.07	N/A	Met
Second Prior Year (2014-15)	366,057.06	683,232.44	N/A	Met
First Prior Year (2015-16)	301,850.42	969,905.38	N/A	Met
Budget Year (2016-17) (Information only)	1,100,935.38			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form A, Line A4):	5,642	5,727	5,801
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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)	62,165,509.00	62,427,918.00	63,819,182.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	62,165,509.00	62,427,918.00	63,819,182.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,864,965.27	1,872,837.54	1,914,575.46
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,864,965.27	1,872,837.54	1,914,575.46

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	1,910,917.19	1,922,917.19	1,934,917.19
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,910,917.19	1,922,917.19	1,934,917.19
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.07%	3.08%	3.03%
District's Reserve Standard (Section 10B, Line 7):	1,864,965.27	1,872,837.54	1,914,575.46
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2015-16)	(8,665,300.00)			
Budget Year (2016-17)	(8,754,844.00)	89,544.00	1.0%	Met
1st Subsequent Year (2017-18)	(9,267,577.00)	512,733.00	5.9%	Met
2nd Subsequent Year (2018-19)	(9,711,932.00)	444,355.00	4.8%	Met
1b. Transfers In, General Fund *				
First Prior Year (2015-16)	521,000.00			
Budget Year (2016-17)	521,000.00	0.00	0.0%	Met
1st Subsequent Year (2017-18)	579,000.00	58,000.00	11.1%	Not Met
2nd Subsequent Year (2018-19)	555,000.00	(24,000.00)	-4.1%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2015-16)	217,167.00			
Budget Year (2016-17)	272,171.00	55,004.00	25.3%	Not Met
1st Subsequent Year (2017-18)	272,171.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	272,171.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The district is projecting that in 2017-18, Fund 40 will have an additional \$58,000 in their fund balance to transfer to the General Fund.

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

Explanation:
(required if NOT met)

The food service program in 2016-17 is projecting a decrease in outside sales contracts which will result in an increased contribution from the General Fund.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

1. Does your district have long-term (multiyear) commitments?
(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	2	01/0000/8011	01/0000/7439	90,794
Certificates of Participation				
General Obligation Bonds	32	Fund 51	Fund 51	75,806,139
Supp Early Retirement Program	4	01/0000/8011,8041	01/0000/1199	30,131
State School Building Loans				
Compensated Absences		01/0000/8011,804x	01/2x60	161,667

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
New Capital Lease-IT infrastructure	2	21/0851/8951	21/0851/7439	2,894,906
TOTAL:				78,983,637

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Budget Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases	94,026	80,594	13,432	0
Certificates of Participation				
General Obligation Bonds	9,529,817	9,023,025	8,341,550	8,566,400
Supp Early Retirement Program	12,087	12,087	9,044	3,000
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
New Capital Lease-IT infrastructure	2,989,620	1,494,810	1,494,810	0
Total Annual Payments:	12,625,550	10,610,516	9,858,836	8,569,400
Has total annual payment increased over prior year (2015-16)?		No	No	No

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

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)

In November, 2015, the district issued \$25.5 million in new bonds from the 2014 authorization; the debt service amounts reflect this issuance. The General Obligation Bonds will be paid for through tax collections deposited in the Bond Interest and Redemption Fund (Fund 51), not the general fund. Property tax collections specific to bond repayment will continue to be deposited in Fund 51 every year until the bonds are fully repaid. The new capital lease for IT infrastructure will be paid from bond funds.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	10,303,495.00
b. OPEB unfunded actuarial accrued liability (UAAL)	10,303,495.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2015

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	1,239,268.00	1,239,268.00	1,239,268.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	992,396.00	992,396.00	992,396.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	992,396.00	992,396.00	992,396.00
d. Number of retirees receiving OPEB benefits	83	83	83

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

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	313.9	327.3	327.3	327.3

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 28, 2016

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 13, 2016

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

No

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date: Jul 01, 2016

End Date: Jun 30, 2017

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)?	No	No	No

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)
0	0	0

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
6,147,443	6,454,815	6,777,556
85.0%	85.0%	85.0%
Actual rates used	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
330,479	343,695	348,679
1.5%	1.5%	1.5%

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	No	No
Yes	Yes	Yes

Certificated (Non-management) - Other

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

Two additional professional development days in 2016-17

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	86.4	86.4	87.8	87.8

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

The SEIU bargaining unit has settled, CSEA has not. Questions 2a through 5 are for SEIU only. Questions 6 & 7 are for CSEA only. The data after question 7 is for both classified unions.

Negotiations Settled

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

Jun 28, 2016

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 13, 2016

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

No

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

Jul 01, 2016

End Date:

Jun 30, 2017

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)?

No	No	No
----	----	----

One Year Agreement

Total cost of salary settlement

50,463	51,900	53,476
--------	--------	--------

% change in salary schedule from prior year

2.0%

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

35,771

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
2,327,027	2,443,378	2,565,547
85.0%	85.0%	85.0%
0.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
75,354	76,205	77,700
1.1%	1.1%	1.1%

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	No	No
Yes	Yes	Yes

Classified (Non-management) - Other

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

Two paid professional development days in 2016-17.

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	42.3	44.7	44.7	44.7

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)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
Total cost of salary settlement	93,077	95,709	98,609
% change in salary schedule from prior year (may enter text, such as "Reopener")	2.0%	0.0%	0.0%

Negotiations Not Settled

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

46,539

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	801,808	841,898	883,993
Percent of H&W cost paid by employer	85.0%	85.0%	85.0%
Percent projected change in H&W cost over prior year	0.0%	5.0%	5.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	80,746	81,819	83,997
Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 28, 2016

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

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

SECTION IX.

SCHOOL SERVICES DARTBOARD

SSC School District and Charter School Financial Projection Dashboard 2016-17 May Revision

This version of SSC's Financial Projection Dashboard is based on the 2016-17 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2015-16 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578
COLA at 0.00%	\$0	\$0	\$0	\$0
2016-17 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2016-17 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$737	–	–	\$223
2016-17 Adjusted Base Grants	\$7,820	\$7,189	\$7,403	\$8,801
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DASHBOARD FACTORS					
Factor	2015-16	2016-17	2017-18	2018-19	2019-20
LCFF Planning Factors	SSC Simulator ¹	SSC Simulator ¹	SSC Simulator ²	SSC Simulator ²	SSC Simulator ²
SSC Gap Funding Percentage	52.20%	54.84%	19.30%	34.25%	36.74%
Department of Finance Gap Funding Percentage	52.20%	54.84%	73.96%	41.22%	75.16%
Gap Funding Percentage ³ (May Revise)	53.08%	54.84%	–	–	–

PLANNING FACTORS						
Factor	2015-16	2016-17	2017-18	2018-19	2019-20	
Statutory COLA	1.02%	0.00%	1.11%	2.42%	2.67%	
COLA on state and local share only of Special Education, Child Nutrition, Foster Youth, Preschool, American Indian Education Centers/American Indian Early Childhood Education	1.02%	0.00%	1.11%	2.42%	2.67%	
California CPI	2.02%	2.15%	2.26%	2.49%	2.36%	
California Lottery	Base	\$140	\$140	\$140	\$140	
	Proposition 20	\$41	\$41	\$41	\$41	
Interest Rate for Ten-Year Treasuries	1.98%	2.05%	2.43%	2.58%	2.70%	
CalPERS Employer Rate (projected)	11.847%	13.888%	15.50%	17.10%	18.60%	
CalSTRS Employer Rate (statutory)	10.73%	12.58%	14.43%	16.28%	18.13%	
CalSTRS On-Behalf Rate	7.125890%	8.578248% ⁴	8.578248% ⁴	8.578248% ⁴	8.578248% ⁴	

RESERVES		
State Reserve Requirement	District ADA Range	Reserve Plan⁵
The greater of 5% or \$65,000	0 to 300	SSC recommends one year's increment of planned revenue growth
The greater of 4% or \$65,000	301 to 1,000	
3%	1,001 to 30,000	
2%	30,001 to 400,000	
1%	400,001 and higher	

¹ Go to the SSC LCFF Simulator at www.sscal.com. Your LCFF amounts for multiyear planning purposes will be provided based on your district-specific data.

² For the forecast years, the total dollar amount needed to fund the statutory COLA is applied to the SSC LCFF Simulator.

³ Either this percentage or the final State Budget gap percentage can be used for calculating movement toward class sizes of 24:1 at grades transitional kindergarten-3.

⁴ 2016-17 rate is preliminary until February 2017

⁵ District reserve requirements as stated in the State Board of Education (SBE) adopted criteria and standards based solely on district size is not as relevant when financial volatility and exposure is disparate under the LCFF. We recommend that every district first observe the current SBE-required reserve for the traditional economic uncertainties. We also recommend the establishment of a separate reserve based on the annual LCFF revenue increase projected for the district in Year 2 and Year 3 of the multiyear projection. We recommend that the district develop a plan to, over time, set aside one year's growth in LCFF funding as a reserve due to the potential volatility inherent in state revenues. Within that set aside, we also recommend assigning the supplemental and concentration grant dollars.

SECTION X.
LCFF ACRONYMS

Acronyms

AB	Assembly Bill
ACA	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AP	Advanced Placement
API	Academic Performance Index
ARRA	American Recovery and Reinvestment Act
ASAM	Alternative Schools Accountability Model
ASCC	Activity Supervisor Clearance Certificate
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AV	Assessed Value
AYP	Adequate Yearly Progress
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BRL	Base Revenue Limit
BTSA	Beginning Teacher Support and Assessment
CADS	Consolidated Application Data System
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers Retirement System
CALTIDES	California Longitudinal Teacher Integrated Data Education System
CalWORKs	California Work Opportunity and Responsibility to Kids
CAPA	California Alternate Performance Assessment
CARS	Consolidated Application and Reporting System
CASBO	California Association of School Business Officials
CASEMIS	California Special Education Management Information System
CASH	Coalition for Adequate School Housing
CAT/6	California Achievement Tests, Sixth Edition Survey
CBA	Collective Bargaining Agreement
CBEDS	California Basic Educational Data System
CBEST	California Basic Education Skills Test
CCR	California Code of Regulations (Title 5) or Coordinated Compliance Review
CCSESA	California County Superintendents Educational Services Association
CCSS	Common Core State Standards

CDE	California Department of Education
CELDT	California English Language Development Test
CFR	Code of Federal Regulations
CFT	California Federation of Teachers
CLAD	Crosscultural, Language, and Academic Development
CMIS	Compliance Monitoring, Interventions, and Sanctions
CNIPS	Child Nutrition Information Payment System
COE	County Office of Education
COLA	Cost-of-Living Adjustment
CPI	Consumer Price Index
CPR	California Performance Review
CSAM	California School Accounting Manual
CSBA	California School Boards Association
CSEA	California School Employees Association
CSET	California Subject Examination for Teachers
CSIS	California School Information Studies
CSR	Class-Size Reduction or Comprehensive School Reform
CST	California Standards Test
CSTP	California Standards for the Teaching Profession
CTA	California Teachers Association
CTC	Commission on Teacher Credentialing
CTE	Career Technical Education
DAC	District Advisory Committee
DAIT	District Assistance and Intervention Team
DGS	Department of General Services
DIS	Designated Instruction and Services
DOF	Department of Finance
DSA	Division of the State Architect
DSS	Department of Social Services
EAAP	Education Audit Appeals Panel
EC	Education Code
EDGAR	Education Department General Administrative Regulation
EIA	Economic Impact Aid
EL	English Learner (replaces ELL, LEP)
ELA	English Language Arts
ELAC	English Language Advisory Committee
ELAP	English Language Acquisition Program
ERAF	Education Revenue Augmentation Fund
ERP	Economic Recovery Payment
ESEA	Elementary and Secondary Education Act
ESL	English as a Second Language

ESY	Extended School Year
FAPE	Free and Appropriate Public Education
FCMAT	Fiscal Crisis & Management Assistance Team
FERPA	Family Educational Rights and Privacy Act
FPM	Federal Program Monitoring
F/RPM	Free/Reduced-Price Meals
FTE	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GATE	Gifted and Talented Education
GDP	Gross Domestic Product
GO	General Obligation (Bond)
GPA	Governor's Performance Award Program
HOUSSE	High Objective Uniform State Standard of Evaluation
HQT	Highly Qualified Teacher
HRA	Health Reimbursement Arrangement
HSA	Health Savings Account
IASA	Improving America's Schools Act
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
IHSS	In-Home Support Services
II/USP	Immediate Intervention/Underperforming Schools Program
IMFRP	Instructional Materials Funding Realignment Program
JPA	Joint Powers Agreement or Joint Powers Authority
LAIF	Local Agency Investment Fund
LAO	Legislative Analyst's Office
LCAP	Local Control Accountability Plan
LCFF	Local Control Funding Formula
LCI	Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
LEA	Local Educational Agency
LEP	Limited English Proficient
MEP	Migrant Education Program
MOU	Memorandum of Understanding
MTYRE	Multi-Track Year-Round Education
MYP	Multiyear Projection
NAEP	National Assessment of Educational Progress
NCES	National Center for Education Statistics
NCLB	No Child Left Behind
NPS/A	Nonpublic School/Agency
NSS	Necessary Small School

OMB	Office of Management and Budget
OPEB	Other Postemployment Benefits
OPSC	Office of Public School Construction
P-1	First Principal (Apportionment)
P-2	Second Principal (Apportionment)
PAR	Peer Assistance and Review
PCA	Project Cost Account
PEPRA	Public Employees' Pension Reform Act
PERB	Public Employment Relations Board
PI	Program Improvement
PL	Public Law (federal law)
PL 81-874	Public Law 81-874 (Federal Impact Aid)
PMIA	Pooled Money Investment Account
PMIB	Pooled Money Investment Board
PPACA	Patient Protection and Affordable Care Act
PSAA	Public Schools Accountability Act
PTA	Parent Teachers Association
QEIA	Quality Education Investment Act
QSCB	Quality School Construction Bonds
QZAB	Quality Zone Academy Bond
RDA	Redevelopment Agency
RFA	Request for Application
ROC/P	Regional Occupational Center/Program
RRMA	Routine Restricted Maintenance Account
RSDSS	Regional System of District and School Support
RSP	Resource Specialist Program
RTI	Response to Intervention
RTTT	Race to the Top
S4	Statewide System of School Support
SAB	State Allocation Board
SACS	Standardized Account Code Structure
SAIT	School Assistance and Intervention Team
SARB	School Attendance Review Board
SARC	School Accountability Report Card
SAT-9	Stanford Achievement Test, Ninth Edition, Form T
SB	Senate Bill
SBE	State Board of Education
SCA	Senate Constitutional Amendment
SCO	State Controller's Office
SCR	Senate Constitutional Resolution
SDC	Special Day Class

SEA	State Education Agency
SED	Severely Emotionally Disturbed
SEIU	Service Employees International Union
SELPA	Special Education Local Plan Area
SERAF	Supplemental Educational Revenue Augmentation Fund
SES	Socioeconomic Status
SFID	School Facility Improvement District
SFSD	School Fiscal Services Division of CDE
SFSF	State Fiscal Stabilization Fund
SIG	School Improvement Grant
SIP	School Improvement Program
SLIBG	School and Library Improvement Block Grant
SPI	Superintendent of Public Instruction
SPSA	Single Plan for Student Achievement
SSI/SSP	Supplement Security Income/State Supplementary Payment
SST	Student Study Team; also Student Success Team
STAR	Standardized Testing and Reporting
SWP	Schoolwide Program
TANF	Temporary Assistance for Needy Families
TAS	Targeted Assistance School
TRANS	Tax and Revenue Anticipation Notes
TK	Transitional Kindergarten