



COTATI-ROHNERT PARK  
UNIFIED SCHOOL DISTRICT

# 2015-16 FINAL BUDGET



**PREPARED BY: WENDY WOOD  
DIRECTOR OF BUSINESS & FISCAL SERVICES**

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

**ROBERT A. HALEY  
SUPERINTENDENT**

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

**June 30, 2015**

# COTATI-ROHNERT PARK UNIFIED SCHOOL DISTRICT

## 2015-16 ADOPTED BUDGET

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SECTION I.

NARRATIVE

COTATI-ROHNERT PARK UNIFIED SCHOOL DISTRICT

2015 - 2016 ADOPTED BUDGET

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The Board must adopt the 2015-16 budget by June 30, 2015 and certify that the District will be able to meet its financial obligations for 2015-16 and for the succeeding two fiscal years.

California school districts receive state funds according to the Local Control Funding Formula (LCFF), which multiplies grade level base grants by the average daily attendance (ADA) of each specific grade span to establish the funding target. Each year the State will compare the prior year funding level to the LCFF funding target. The additional funding available to fund LCFF growth will determine the gap percentage to be applied to the difference statewide. LCFF funding increases will depend both on state economic growth and funding priorities of the legislature and governor. The gap funding percentages are not guaranteed and it is expected to be years before the target is fully funded.

In addition to the base grant, districts receive funds based on their unduplicated student counts. The count includes all students who are eligible for free and reduced price meals, all foster children and those who are English language learners. Each child may only be counted once (unduplicated count). The percentage of total enrollment represented by the unduplicated count is used to calculate Supplemental and Concentration Grants.

For Supplemental Grant funds, attendance at each grade level is multiplied by the unduplicated count percentage and then by 20% of the base grant for that grade level. For Concentration Grants, districts would receive an addition of 50% of the base grade level grants for the percentage that the unduplicated count is above 55% of total enrollment. The District is not projected to receive Concentration Grant funds in the foreseeable future because our unduplicated counts are projected to remain below the 55% threshold.

The 2015-2016 budget and multi-year projections are currently based on the following assumptions:

| Category:                      | 2015-16  | 2016-17  | 2017-18  |
|--------------------------------|----------|----------|----------|
| Statutory COLA                 | 1.02%    | 1.60%    | 2.48%    |
| Gap Funding Percentage         | 51.52%   | 35.55%   | 35.11%   |
| Projected District Enrollment  | 5,868    | 5,968    | 6,063    |
| Projected Funded ADA           | 5,620    | 5,713    | 5,803    |
| Projected Unduplicated Pupil % | 48.31%   | 47.44%   | 45.96%   |
| California CPI                 | 2.20%    | 2.40%    | 2.60%    |
| Interest Rate                  | 2.40%    | 2.8%     | 3.00%    |
| Lottery/ADA: Unrestricted      | \$128.00 | \$128.00 | \$128.00 |
| Restricted                     | \$ 34.00 | \$ 34.00 | \$ 34.00 |
| Projected STRS Employer Rate   | 10.73%   | 12.58%   | 14.43%   |
| Projected PERS Employer Rate   | 11.847%  | 13.05%   | 16.60%   |

Enrollment has increased slightly over the last two years, reversing the trend of declining enrollment the District experienced for many years. The District conservatively projected no

increase in enrollment for 2015-16 and has revised its enrollment and attendance projections for the subsequent years. LCFF funding will be based on the greater of prior year or current year attendance, similar to the way the revenue limit was calculated in previous years.

The following ADA estimates include regular, nonpublic school and county program ADA.

| Grade Span | Grade Level Base Grants | Estimated 2015-16 Funded ADA |
|------------|-------------------------|------------------------------|
| K-3        | \$7,083                 | 1,706.97                     |
| 4-6        | \$7,189                 | 1,258.12                     |
| 7-8        | \$7,403                 | 909.13                       |
| 9-12       | \$8,578                 | 1,745.73                     |
| Total ADA  |                         | 5,619.95                     |

The 2015-16 budget reflects an increase of six certificated FTEs above the 2014-15 third interim report. Staffing will be adjusted to match actual enrollment at the start of the school year. The projection includes three additional certificated FTEs in each year in line with modest enrollment growth, and program expansion at University Elementary at La Fiesta and Technology High School. Unrestricted classified salaries in 2016-17 project the restoration of two elementary school night custodians.

Projected expenditures include the cost of step and column movement based upon historical experience. Although the recently negotiated 5% increase for many certificated and classified employees has not been incorporated in the budget account detail, the cost of the increase is a designated component of the ending fund balance labeled "Reserve for Negotiated Salary Increases." We have not included any other salary increase for any year. The 2015-16 budget for health and welfare benefits reflects the actual 2% premium increase for the October 1, 2015 renewal. We have projected a conservative 10% increase in medical insurance rates in both 2016-17 and 2017-18.

The State has recognized that both the State Teachers' Retirement System (STRS) and the Public Employees Retirement System (PERS) are seriously underfunded. Although increases to STRS and PERS rates have proven to be less drastic than those proposed in May 2014, the new rates have a significant impact on district finances.

**Reserves:** The newly 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 2015-16, including the Budget Stabilization Reserve, the District is projected to nearly meet the 4% reserve for economic uncertainty set by board policy.

We will update the District's 2015-16 budget within 45 days of the adoption of the State budget, as required by law. It is clear that the one-time mandate payment, new teacher effectiveness funding and change in transportation funding will require revisions to the District budget and cash flow projection.

## **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 food service program has vended to other districts since 2007-08. In 2014-15, the largest of the participating districts took back their meal production. The loss of this customer and increased labor and benefit costs created an ongoing operating deficit in the cafeteria fund. As a result, the general fund will have to make contributions to the cafeteria fund to allow the food service program continue to operate and serve our high-need students. We are working to increase sales, expand our services to other districts and to streamline food service operations, including reducing staff and benefits costs.

The remaining balances in the Deferred Maintenance and County School Facilities funds have been fully expended.

In June 2014 District voters passed Measure B, an \$80 million bond authorization under Proposition 39. These funds can only be used for school facility projects. The District is in the process of full modernization at Thomas Page Academy, improving playgrounds at all sites, refurbishing portable buildings for classroom use at Technology Middle School to accommodate growth, improving technology infrastructure across the district, and many other facility projects.

## **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 2015-16 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 25, 2016 and the end of the fiscal year.

The final State budget for 2015-16 eliminated the remaining deferrals into the following fiscal year. We project that elimination of the deferrals will give the District a positive cash balance at year-end without any interfund or third party loans.



SECTION II.  
CERTIFICATIONS





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

**Adopted Budget**  
**2015-16 Budget Attachment**  
**Balances in Excess of Minimum Reserve Requirements**  
**June 30, 2015**

**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.

| <b>Reasons for Assigned and Unassigned/Unappropriated Fund Balances in Excess of State Minimum Reserve Standard Amount</b> |   |                        |  |
|--|---|------------------------|--|
| <b>Form</b>  | <b>Fund</b>   | <b>2015-16 Budget</b>  | <b>Description of Need</b>   |
| 21   | Building Fund   | \$446,784.00           | Two Sonoma State lease payments-Tech High  |
| 21   | Building Fund   | \$2,989,620.00         | Two lease payments to Banc of America Public Capital for technology infrastructure purchase          |
| 21   | Building Fund   | \$12,939,875.46        | 2016-17 and future construction projects: RCHS TAG building, others                                  |
| Equals =   | Total of Assigned & Unassigned Fund Balances in Fund 21 | <u>\$16,376,279.46</u> |  |
| 25   | Capital Facilities Fund                                 | \$39,000.00            | Future West County Transportation lease-purchase payment-one year                                    |
| 25   | Capital Facilities Fund                                 | \$507,579.59           | Future facilities expansion--University Elementary grade expansion, re-opening Richard Crane, others |
| Equals =   | Total of Assigned & Unassigned Fund Balances in Fund 25 | <u>\$546,579.59</u>    |  |
| 40   | Special Reserve for Capital Outlay Projects             | \$1,559.33             | Future contributions to Routine Restricted Maintenance Account                                       |
| Equals =   | Total of Assigned & Unassigned Fund Balances in Fund 40 | <u>\$1,559.33</u>      |  |

Note: the ending balance in fund 13 is restricted. Fund 14 has been fully expended.

**Adopted Budget  
 2015-16 Budget Attachment  
 Balances in Excess of Minimum Reserve Requirements  
 June 30, 2015**

**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.

| <b>Combined Assigned and Unassigned/Unappropriated Fund Balances</b>   |   | 2015-16 Budget | Projected<br>2016-17 | Projected<br>2017-18 |   |
|--|---|----------------|----------------------|----------------------|---|
| Form   | Fund  |                |                      |                      | Objects 9780/9789/9790                        |
| 01   | General Fund  | \$2,753,219.42 | \$2,859,038.42       | \$1,351,962.42       | Form 01                                       |
| 17   | Special Reserve Fund for Other Than Capital Outlay Projects | \$859,393.02   | \$864,393.00         | \$869,493.00         | Form 17                                       |
| Total Assigned and Unassigned Ending Fund Balances                     |   | \$3,612,612.44 | \$3,723,431.42       | \$2,221,455.42       |   |
| 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  |   | \$1,684,235.52 | \$1,745,477.42       | \$1,819,413.00       | Criteria and Standards - Form 01CS Line 10B-7 |
| Remaining Balance to Substantiate Need                                 |   | \$1,928,376.92 | \$1,977,954.00       | \$402,042.42         |   |

  

| <b>Reasons for Assigned and Unassigned/Unappropriated Fund Balances in Excess of Minimum Reserve for Economic Uncertainties</b> |   |                |                      |                      |  |
|---|---|----------------|----------------------|----------------------|--|
| Form  | Fund  | 2015-16 Budget | Projected<br>2016-17 | Projected<br>2017-18 | Description of Need  |
| 01  | General Fund  | \$1,378,000.00 | \$1,398,670.00       | \$402,042.42         | Reserve for negotiated salary increases  |
| 01  | General Fund  | \$550,376.92   | \$579,284.00         |                      | Budget stabilization reserve: enrollment and staffing assumptions, transportation funding                |
| 01  | General Fund  |                |                      |                      | 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 |                |                      |                      | All for economic uncertainties   |
| Total of Substantiated Needs  |   | \$1,928,376.92 | \$1,977,954.00       | \$402,042.42         |  |

**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.



ANNUAL BUDGET REPORT:  
July 1, 2015 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 04, 2015

Place: Mountain Shadows Educational Cnt  
Date: June 16, 2015  
Time: 6:00 p.m.

Adoption Date: June 30, 2015

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

Contact person for additional information on the budget reports:

Name: Wendy Wood

Telephone: 707-792-4745

Title: Director of Business and Fiscal Services

E-mail: Wendy\_Wood@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   |         |

| <b>CRITERIA AND STANDARDS (continued)</b> |                                       |  | <b>Met</b> | <b>Not Met</b> |
|---|---------------------------------------|--|------------|----------------|
| 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          |                |

| <b>SUPPLEMENTAL INFORMATION</b> |  |  | <b>No</b> | <b>Yes</b> |
|---------------------------------|--|--|-----------|------------|
| 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          |

| <b>SUPPLEMENTAL INFORMATION (continued)</b> |  |   | <b>No</b>           | <b>Yes</b> |
|---|--|---|---------------------|------------|
| 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 (2014-15) annual payment?  |                     | X          |
| S7a   | Postemployment Benefits<br>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:  | <b>Jun 30, 2015</b> |            |
| 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          |

| <b>ADDITIONAL FISCAL INDICATORS</b> |   |   | <b>No</b> | <b>Yes</b> |
|-------------------------------------|---|---|-----------|------------|
| 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         |            |

| <b>ADDITIONAL FISCAL INDICATORS (continued)</b> |                                 |   | <b>No</b> | <b>Yes</b> |
|---|---------------------------------|---|-----------|------------|
| 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 30, 2015

For additional information on this certification, please contact:

Name: Wendy Wood

Title: Director of Business and Fiscal Services

Telephone: 707-792-4745

E-mail: Wendy\_Wood@crpusd.org



SECTION III.

GENERAL FUND – FORM 01

| Description   | Resource Codes | Object Codes           | 2014-15 Estimated Actuals |                |                           | 2015-16 Budget   |                |                           | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |                        | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>A. REVENUES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) LCFF Sources   |                | 8010-8099              | 40,196,954.00             | 657,356.00     | 40,854,310.00             | 44,923,080.00    | 630,491.00     | 45,553,571.00             | 11.5%               |
| 2) Federal Revenue  |                | 8100-8299              | 89,802.00                 | 2,472,845.00   | 2,562,647.00              | 20,000.00        | 2,222,103.00   | 2,242,103.00              | -12.5%              |
| 3) Other State Revenue  |                | 8300-8599              | 1,334,501.00              | 1,572,359.00   | 2,906,860.00              | 3,889,064.00     | 1,459,578.00   | 5,348,642.00              | 84.0%               |
| 4) Other Local Revenue  |                | 8600-8799              | 2,144,715.00              | 3,893,172.64   | 6,037,887.64              | 1,727,588.00     | 3,141,480.00   | 4,869,068.00              | -19.4%              |
| 5) TOTAL, REVENUES  |                |                        | 43,765,972.00             | 8,595,732.64   | 52,361,704.64             | 50,559,732.00    | 7,453,652.00   | 58,013,384.00             | 10.8%               |
| <b>B. EXPENDITURES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Certificated Salaries  |                | 1000-1999              | 18,372,426.00             | 3,263,280.00   | 21,635,706.00             | 19,357,926.00    | 3,308,880.00   | 22,666,806.00             | 4.8%                |
| 2) Classified Salaries  |                | 2000-2999              | 4,699,234.00              | 722,728.00     | 5,421,962.00              | 3,626,452.00     | 2,074,096.00   | 5,700,548.00              | 5.1%                |
| 3) Employee Benefits  |                | 3000-3999              | 11,612,283.00             | 1,774,373.00   | 13,386,656.00             | 11,731,909.00    | 3,093,026.00   | 14,824,935.00             | 10.7%               |
| 4) Books and Supplies   |                | 4000-4999              | 699,442.50                | 942,322.37     | 1,641,764.87              | 615,901.00       | 517,861.00     | 1,133,762.00              | -30.9%              |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 3,005,541.52              | 6,814,819.12   | 9,820,360.64              | 3,170,451.00     | 6,504,307.00   | 9,674,758.00              | -1.5%               |
| 6) Capital Outlay   |                | 6000-6999              | 66,220.00                 | 50,000.00      | 116,220.00                | 60,000.00        | 232,000.00     | 292,000.00                | 151.2%              |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 1,402,586.00              | 0.00           | 1,402,586.00              | 1,561,765.00     | 0.00           | 1,561,765.00              | 11.3%               |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | (55,251.00)               | 55,251.00      | 0.00                      | (48,449.00)      | 48,449.00      | 0.00                      | 0.0%                |
| 9) TOTAL, EXPENDITURES  |                |                        | 39,802,482.02             | 13,622,773.49  | 53,425,255.51             | 40,075,955.00    | 15,778,619.00  | 55,854,574.00             | 4.5%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | 3,963,489.98              | (5,027,040.85) | (1,063,550.87)            | 10,483,777.00    | (8,324,967.00) | 2,158,810.00              | -303.0%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Interfund Transfers  |                |                        |                           |                |                           |                  |                |                           |                     |
| a) Transfers In   |                | 8900-8929              | 0.00                      | 565,750.00     | 565,750.00                | 0.00             | 521,000.00     | 521,000.00                | -7.9%               |
| b) Transfers Out  |                | 7600-7629              | 0.00                      | 0.00           | 0.00                      | 286,610.00       | 0.00           | 286,610.00                | New                 |
| 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              | (4,344,872.00)            | 4,344,872.00   | 0.00                      | (7,740,798.00)   | 7,740,798.00   | 0.00                      | 0.0%                |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | (4,344,872.00)            | 4,910,622.00   | 565,750.00                | (8,027,408.00)   | 8,261,798.00   | 234,390.00                | -58.6%              |

| Description  | Resource Codes | Object Codes | 2014-15 Estimated Actuals |                |                           | 2015-16 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (381,382.02)              | (116,418.85)   | (497,800.87)              | 2,456,369.00     | (63,169.00)    | 2,393,200.00              | -580.8%             |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance                                  |                |              |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited                                |                | 9791         | 683,232.44                | 838,867.38     | 1,522,099.82              | 301,850.42       | 722,448.53     | 1,024,298.95              | -32.7%              |
| 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)                      |                |              | 683,232.44                | 838,867.38     | 1,522,099.82              | 301,850.42       | 722,448.53     | 1,024,298.95              | -32.7%              |
| d) Other Restatements                                      |                | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 683,232.44                | 838,867.38     | 1,522,099.82              | 301,850.42       | 722,448.53     | 1,024,298.95              | -32.7%              |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 301,850.42                | 722,448.53     | 1,024,298.95              | 2,758,219.42     | 659,279.53     | 3,417,498.95              | 233.6%              |
| 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         | 18,869.00                 | 0.00           | 18,869.00                 | 0.00             | 0.00           | 0.00                      | -100.0%             |
| All Others   |                | 9719         | 7,191.00                  | 0.00           | 7,191.00                  | 0.00             | 0.00           | 0.00                      | -100.0%             |
| b) Restricted  |                | 9740         | 0.00                      | 722,448.53     | 722,448.53                | 0.00             | 659,279.53     | 659,279.53                | -8.7%               |
| 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         | 0.00                      | 0.00           | 0.00                      | 1,928,376.42     | 0.00           | 1,928,376.42              | New                 |
| Reserve for Negotiated Salary Increase                     | 0000           | 9780         |                           |                |                           | 1,378,000.00     |                | 1,378,000.00              |                     |
| Reserve for Budget Stabilization                           | 0000           | 9780         |                           |                |                           | 326,631.81       |                | 326,631.81                |                     |
| Reserve for Budget Stabilization                           | 1100           | 9780         |                           |                |                           | 223,744.61       |                | 223,744.61                |                     |
| e) Unassigned/unappropriated                               |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties                         |                | 9789         | 270,790.42                | 0.00           | 270,790.42                | 824,843.00       | 0.00           | 824,843.00                | 204.6%              |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |

| Description   | Resource Codes | Object Codes | 2014-15 Estimated Actuals |                |                           | 2015-16 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>G. ASSETS</b>                                    |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Cash   |                |              |                           |                |                           |                  |                |                           |                     |
| a) in County Treasury                               |                | 9110         | 3,959,759.83              | (4,556,076.31) | (596,316.48)              |                  |                |                           |                     |
| 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         | 11,352.07                 | 18,000.00      | 29,352.07                 |                  |                |                           |                     |
| 4) Due from Grantor Government                      |                | 9290         | 0.00                      | 227,761.00     | 227,761.00                |                  |                |                           |                     |
| 5) Due from Other Funds                             |                | 9310         | 100,000.00                | 0.00           | 100,000.00                |                  |                |                           |                     |
| 6) Stores   |                | 9320         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 7) Prepaid Expenditures                             |                | 9330         | 18,869.00                 | 0.00           | 18,869.00                 |                  |                |                           |                     |
| 8) Other Current Assets                             |                | 9340         | 7,191.00                  | 0.00           | 7,191.00                  |                  |                |                           |                     |
| 9) TOTAL, ASSETS                                    |                |              | 4,102,171.90              | (4,310,315.31) | (208,143.41)              |                  |                |                           |                     |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>            |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Deferred Outflows of Resources                   |                | 9490         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) TOTAL, DEFERRED OUTFLOWS                         |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| <b>I. LIABILITIES</b>                               |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Accounts Payable                                 |                | 9500         | 50,126.38                 | 20,143.76      | 70,270.14                 |                  |                |                           |                     |
| 2) Due to Grantor Governments                       |                | 9590         | 683,824.00                | 0.00           | 683,824.00                |                  |                |                           |                     |
| 3) Due to Other Funds                               |                | 9610         | 640,812.00                | 0.00           | 640,812.00                |                  |                |                           |                     |
| 4) Current Loans                                    |                | 9640         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 5) Unearned Revenue                                 |                | 9650         | 0.00                      | 69,141.00      | 69,141.00                 |                  |                |                           |                     |
| 6) TOTAL, LIABILITIES                               |                |              | 1,374,762.38              | 89,284.76      | 1,464,047.14              |                  |                |                           |                     |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>             |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Deferred Inflows of Resources                    |                | 9690         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) TOTAL, DEFERRED INFLOWS                          |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| <b>K. FUND EQUITY</b>                               |                |              |                           |                |                           |                  |                |                           |                     |
| Ending Fund Balance, June 30                        |                |              |                           |                |                           |                  |                |                           |                     |

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

| Description           | Resource Codes | Object Codes | 2014-15 Estimated Actuals |                |                           | 2015-16 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) |                |              | 2,727,409.52              | (4,399,600.07) | (1,672,190.55)            |                  |                |                           |                     |

| Description  | Resource Codes | Object Codes | 2014-15 Estimated Actuals |                |                           | 2015-16 Budget       |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|----------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D)     | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>LCFF SOURCES</b>                                    |                |              |                           |                |                           |                      |                |                           |                     |
| Principal Apportionment State Aid - Current Year       |                | 8011         | 17,141,333.00             | 0.00           | 17,141,333.00             | 23,484,678.00        | 0.00           | 23,484,678.00             | 37.0%               |
| Education Protection Account State Aid - Current Year  |                | 8012         | 6,641,372.00              | 0.00           | 6,641,372.00              | 6,867,445.00         | 0.00           | 6,867,445.00              | 3.4%                |
| State Aid - Prior Years                                |                | 8019         | 26,739.00                 | 0.00           | 26,739.00                 | 0.00                 | 0.00           | 0.00                      | -100.0%             |
| Tax Relief Subventions Homeowners' Exemptions          |                | 8021         | 174,252.00                | 0.00           | 174,252.00                | 174,252.00           | 0.00           | 174,252.00                | 0.0%                |
| Timber Yield Tax                                       |                | 8022         | 0.00                      | 0.00           | 0.00                      | 0.00                 | 0.00           | 0.00                      | 0.0%                |
| Other Subventions/In-Lieu Taxes                        |                | 8029         | 665.00                    | 0.00           | 665.00                    | 0.00                 | 0.00           | 0.00                      | -100.0%             |
| County & District Taxes Secured Roll Taxes             |                | 8041         | 15,119,966.00             | 0.00           | 15,119,966.00             | 13,914,500.00        | 0.00           | 13,914,500.00             | -8.0%               |
| Unsecured Roll Taxes                                   |                | 8042         | 697,098.00                | 0.00           | 697,098.00                | 697,098.00           | 0.00           | 697,098.00                | 0.0%                |
| Prior Years' Taxes                                     |                | 8043         | 17,142.00                 | 0.00           | 17,142.00                 | 0.00                 | 0.00           | 0.00                      | -100.0%             |
| Supplemental Taxes                                     |                | 8044         | 509,396.00                | 0.00           | 509,396.00                | 509,396.00           | 0.00           | 509,396.00                | 0.0%                |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | 131,309.00                | 0.00           | 131,309.00                | 131,309.00           | 0.00           | 131,309.00                | 0.0%                |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 632,095.00                | 0.00           | 632,095.00                | 0.00                 | 0.00           | 0.00                      | -100.0%             |
| 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%                |
| <b>Subtotal, LCFF Sources</b>                          |                |              | <b>41,091,367.00</b>      | <b>0.00</b>    | <b>41,091,367.00</b>      | <b>45,778,678.00</b> | <b>0.00</b>    | <b>45,778,678.00</b>      | <b>11.4%</b>        |
| <b>LCFF Transfers</b>                                  |                |              |                           |                |                           |                      |                |                           |                     |
| 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         | (894,413.00)              | 0.00           | (894,413.00)              | (855,598.00)         | 0.00           | (855,598.00)              | -4.3%               |
| Property Taxes Transfers                               |                | 8097         | 0.00                      | 657,356.00     | 657,356.00                | 0.00                 | 630,491.00     | 630,491.00                | -4.1%               |



| Description  | Resource Codes | Object Codes | 2014-15 Estimated Actuals |                   |                           | 2015-16 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%                |
| <b>TOTAL, LCFF SOURCES</b>                                   |                |              | <b>40,196,954.00</b>      | <b>657,356.00</b> | <b>40,854,310.00</b>      | <b>44,923,080.00</b> | <b>630,491.00</b> | <b>45,553,571.00</b>      | <b>11.5%</b>        |
| <b>FEDERAL REVENUE</b>                                       |                |              |                           |                   |                           |                      |                   |                           |                     |
| Maintenance and Operations                                   |                | 8110         | 0.00                      | 0.00              | 0.00                      | 0.00                 | 0.00              | 0.00                      | 0.0%                |
| Special Education Entitlement                                |                | 8181         | 0.00                      | 1,056,945.00      | 1,056,945.00              | 0.00                 | 1,056,945.00      | 1,056,945.00              | 0.0%                |
| Special Education Discretionary Grants                       |                | 8182         | 0.00                      | 135,553.00        | 135,553.00                | 0.00                 | 135,552.00        | 135,552.00                | 0.0%                |
| Child Nutrition Programs                                     |                | 8220         | 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         |                           | 645,885.00        | 645,885.00                |                      | 567,931.00        | 567,931.00                | -12.1%              |
| 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         |                           | 215,178.00        | 215,178.00                |                      | 214,037.00        | 214,037.00                | -0.5%               |
| NCLB: Title III, Immigrant Education Program                 | 4201           | 8290         |                           | 8,959.00          | 8,959.00                  |                      | 5,246.00          | 5,246.00                  | -41.4%              |

| Description   | Resource Codes                        | Object Codes | 2014-15 Estimated Actuals |                |                           | 2015-16 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         |                           | 183,202.00     | 183,202.00                |                  | 104,286.00     | 104,286.00                | -43.1%              |
| 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  | 3011-3020, 3026-3199, 4036-4126, 5510 | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Vocational and Applied Technology Education                         | 3500-3699                             | 8290         |                           | 38,106.00      | 38,106.00                 |                  | 38,106.00      | 38,106.00                 | 0.0%                |
| Safe and Drug Free Schools  | 3700-3799                             | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| All Other Federal Revenue   | All Other                             | 8290         | 89,802.00                 | 189,017.00     | 278,819.00                | 20,000.00        | 100,000.00     | 120,000.00                | -57.0%              |
| <b>TOTAL, FEDERAL REVENUE</b>                                       |                                       |              | 89,802.00                 | 2,472,845.00   | 2,562,647.00              | 20,000.00        | 2,222,103.00   | 2,242,103.00              | -12.5%              |
| <b>OTHER STATE REVENUE</b>  |                                       |              |                           |                |                           |                  |                |                           |                     |
| Other State Apportionments  |                                       |              |                           |                |                           |                  |                |                           |                     |
| ROC/P Entitlement Current Year                                      | 6360                                  | 8311         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| 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         | 572,955.00                | 0.00           | 572,955.00                | 3,156,290.00     | 0.00           | 3,156,290.00              | 450.9%              |
| Lottery - Unrestricted and Instructional Materials                  |                                       | 8560         | 748,127.00                | 210,209.00     | 958,336.00                | 719,354.00       | 191,078.00     | 910,432.00                | -5.0%               |
| Tax Relief Subventions  |                                       |              |                           |                |                           |                  |                |                           |                     |
| Restricted Levies - Other   |                                       |              |                           |                |                           |                  |                |                           |                     |
| Homeowners' Exemptions  |                                       | 8575         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Subventions/In-Lieu Taxes                                     |                                       | 8576         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Pass-Through Revenues from State Sources                            |                                       |              |                           |                |                           |                  |                |                           |                     |
| School Based Coordination Program                                   | 7250                                  | 8590         | 0.00                      | 0.00           | 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%                |

| Description                                | Resource Codes | Object Codes | 2014-15 Estimated Actuals |                     |                           | 2015-16 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) |                     |
| Drug/Alcohol/Tobacco Funds                 | 6650, 6690     | 8590         |                           | 0.00                | 0.00                      |                     | 0.00                | 0.00                      | 0.0%                |
| California Clean Energy Jobs Act           | 6230           | 8590         |                           | 349,650.00          | 349,650.00                |                     | 223,000.00          | 223,000.00                | -36.2%              |
| Healthy Start                              | 6240           | 8590         |                           | 0.00                | 0.00                      |                     | 0.00                | 0.00                      | 0.0%                |
| American Indian Early Childhood Education  | 7210           | 8590         |                           | 0.00                | 0.00                      |                     | 0.00                | 0.00                      | 0.0%                |
| Specialized Secondary                      | 7370           | 8590         |                           | 0.00                | 0.00                      |                     | 0.00                | 0.00                      | 0.0%                |
| School Community Violence Prevention Grant | 7391           | 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         | 13,419.00                 | 675,000.00          | 688,419.00                | 13,420.00           | 708,000.00          | 721,420.00                | 4.8%                |
| <b>TOTAL, OTHER STATE REVENUE</b>          |                |              | <b>1,334,501.00</b>       | <b>1,572,359.00</b> | <b>2,906,860.00</b>       | <b>3,889,064.00</b> | <b>1,459,578.00</b> | <b>5,348,642.00</b>       | <b>84.0%</b>        |

| Description  | Resource Codes | Object Codes | 2014-15 Estimated Actuals |                |                           | 2015-16 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                           |                |                           |                  |                |                           |                     |
| 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         | 1,215,728.00              | 0.00           | 1,215,728.00              | 1,210,000.00     | 0.00           | 1,210,000.00              | -0.5%               |
| 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         | 251.00                    | 0.00           | 251.00                    | 0.00             | 0.00           | 0.00                      | -100.0%             |
| 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         | 458,839.00                | 0.00           | 458,839.00                | 368,859.00       | 0.00           | 368,859.00                | -19.6%              |
| Interest   |                | 8660         | 15,000.00                 | 0.00           | 15,000.00                 | 20,000.00        | 0.00           | 20,000.00                 | 33.3%               |
| 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         | 149,782.00                | (16,890.00)    | 132,892.00                | 33,516.00        | (24,519.00)    | 8,997.00                  | -93.2%              |
| Mitigation/Developer Fees                                |                | 8681         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Fees and Contracts                             |                | 8689         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Local Revenue                                      |                |              |                           |                |                           |                  |                |                           |                     |

| Description   | Resource Codes | Object Codes | 2014-15 Estimated Actuals |                     |                           | 2015-16 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) |                     |
| Plus: Misc Funds Non-LCFF (50%) Adjustment                          |                | 8691         | 0.00                      | 0.00                | 0.00                      | 0.00                 | 0.00                | 0.00                      | 0.0%                |
| Pass-Through Revenues From Local Sources                            |                | 8697         | 0.00                      | 0.00                | 0.00                      | 0.00                 | 0.00                | 0.00                      | 0.0%                |
| All Other Local Revenue   |                | 8699         | 305,115.00                | 751,154.64          | 1,056,269.64              | 95,213.00            | 14,223.00           | 109,436.00                | -89.6%              |
| 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         |                           | 3,158,908.00        | 3,158,908.00              |                      | 3,151,776.00        | 3,151,776.00              | -0.2%               |
| 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%                |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                   |                |              | <b>2,144,715.00</b>       | <b>3,893,172.64</b> | <b>6,037,887.64</b>       | <b>1,727,588.00</b>  | <b>3,141,480.00</b> | <b>4,869,068.00</b>       | <b>-19.4%</b>       |
| <b>TOTAL, REVENUES</b>  |                |              | <b>43,765,972.00</b>      | <b>8,595,732.64</b> | <b>52,361,704.64</b>      | <b>50,559,732.00</b> | <b>7,453,652.00</b> | <b>58,013,384.00</b>      | <b>10.8%</b>        |

| Description  | Resource Codes | Object Codes | 2014-15 Estimated Actuals |                |                           | 2015-16 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>CERTIFICATED SALARIES</b>                           |                |              |                           |                |                           |                  |                |                           |                     |
| Certificated Teachers' Salaries                        |                | 1100         | 15,375,567.00             | 2,353,870.00   | 17,729,437.00             | 16,155,021.00    | 2,243,561.00   | 18,398,582.00             | 3.8%                |
| Certificated Pupil Support Salaries                    |                | 1200         | 894,710.00                | 200,497.00     | 1,095,207.00              | 951,050.00       | 178,252.00     | 1,129,302.00              | 3.1%                |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 2,009,640.00              | 267,238.00     | 2,276,878.00              | 2,133,715.00     | 367,778.00     | 2,501,493.00              | 9.9%                |
| Other Certificated Salaries                            |                | 1900         | 92,509.00                 | 441,675.00     | 534,184.00                | 118,140.00       | 519,289.00     | 637,429.00                | 19.3%               |
| TOTAL, CERTIFICATED SALARIES                           |                |              | 18,372,426.00             | 3,263,280.00   | 21,635,706.00             | 19,357,926.00    | 3,308,880.00   | 22,666,806.00             | 4.8%                |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                           |                |                           |                  |                |                           |                     |
| Classified Instructional Salaries                      |                | 2100         | 1,359,343.00              | 23,143.00      | 1,382,486.00              | 176,835.00       | 1,265,742.00   | 1,442,577.00              | 4.3%                |
| Classified Support Salaries                            |                | 2200         | 1,195,447.00              | 392,492.00     | 1,587,939.00              | 1,252,939.00     | 455,673.00     | 1,708,612.00              | 7.6%                |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 363,199.00                | 151,053.00     | 514,252.00                | 373,230.00       | 164,636.00     | 537,866.00                | 4.6%                |
| Clerical, Technical and Office Salaries                |                | 2400         | 1,478,247.00              | 155,631.00     | 1,633,878.00              | 1,531,201.00     | 162,400.00     | 1,693,601.00              | 3.7%                |
| Other Classified Salaries                              |                | 2900         | 302,998.00                | 409.00         | 303,407.00                | 292,247.00       | 25,645.00      | 317,892.00                | 4.8%                |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 4,699,234.00              | 722,728.00     | 5,421,962.00              | 3,626,452.00     | 2,074,096.00   | 5,700,548.00              | 5.1%                |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                           |                |                           |                  |                |                           |                     |
| STRS   |                | 3101-3102    | 1,612,474.00              | 285,539.00     | 1,898,013.00              | 2,063,508.00     | 337,261.00     | 2,400,769.00              | 26.5%               |
| PERS   |                | 3201-3202    | 493,341.00                | 85,007.00      | 578,348.00                | 390,630.00       | 243,854.00     | 634,484.00                | 9.7%                |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 590,621.00                | 99,767.00      | 690,388.00                | 539,672.00       | 205,675.00     | 745,347.00                | 8.0%                |
| Health and Welfare Benefits                            |                | 3401-3402    | 6,842,021.00              | 1,149,348.00   | 7,991,369.00              | 6,822,472.00     | 2,103,047.00   | 8,925,519.00              | 11.7%               |
| Unemployment Insurance                                 |                | 3501-3502    | 12,670.00                 | 2,028.00       | 14,698.00                 | 11,047.00        | 2,551.00       | 13,598.00                 | -7.5%               |
| Workers' Compensation                                  |                | 3601-3602    | 862,659.00                | 152,684.00     | 1,015,343.00              | 743,170.00       | 200,638.00     | 943,808.00                | -7.0%               |
| OPEB, Allocated  |                | 3701-3702    | 1,198,497.00              | 0.00           | 1,198,497.00              | 1,113,284.00     | 0.00           | 1,113,284.00              | -7.1%               |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                      | 0.00           | 0.00                      | 48,126.00        | 0.00           | 48,126.00                 | New                 |
| TOTAL, EMPLOYEE BENEFITS                               |                |              | 11,612,283.00             | 1,774,373.00   | 13,386,656.00             | 11,731,909.00    | 3,093,026.00   | 14,824,935.00             | 10.7%               |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                           |                |                           |                  |                |                           |                     |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 42,678.00                 | 139,609.00     | 182,287.00                | 0.00             | 184,146.00     | 184,146.00                | 1.0%                |
| Books and Other Reference Materials                    |                | 4200         | 657.00                    | 48,484.33      | 49,141.33                 | 657.00           | 0.00           | 657.00                    | -98.7%              |
| Materials and Supplies                                 |                | 4300         | 580,838.39                | 641,761.66     | 1,222,600.05              | 525,244.00       | 298,229.00     | 823,473.00                | -32.6%              |

| Description   | Resource Codes | Object Codes | 2014-15 Estimated Actuals |                     |                           | 2015-16 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         | 75,269.11                 | 112,467.38          | 187,736.49                | 90,000.00           | 35,486.00           | 125,486.00                | -33.2%              |
| Food  |                | 4700         | 0.00                      | 0.00                | 0.00                      | 0.00                | 0.00                | 0.00                      | 0.0%                |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>699,442.50</b>         | <b>942,322.37</b>   | <b>1,641,764.87</b>       | <b>615,901.00</b>   | <b>517,861.00</b>   | <b>1,133,762.00</b>       | <b>-30.9%</b>       |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                           |                     |                           |                     |                     |                           |                     |
| Subagreements for Services                                  |                | 5100         | 20,850.00                 | 5,220,802.00        | 5,241,652.00              | 13,650.00           | 5,249,113.00        | 5,262,763.00              | 0.4%                |
| Travel and Conferences                                      |                | 5200         | 64,179.00                 | 164,483.00          | 228,662.00                | 56,825.00           | 63,120.00           | 119,945.00                | -47.5%              |
| Dues and Memberships  |                | 5300         | 36,198.00                 | 7,950.00            | 44,148.00                 | 40,895.00           | 3,000.00            | 43,895.00                 | -0.6%               |
| Insurance   |                | 5400 - 5450  | 255,120.00                | 7,818.00            | 262,938.00                | 258,967.00          | 5,000.00            | 263,967.00                | 0.4%                |
| Operations and Housekeeping Services                        |                | 5500         | 1,147,094.00              | 2,050.00            | 1,149,144.00              | 1,179,129.00        | 2,500.00            | 1,181,629.00              | 2.8%                |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 209,632.52                | 41,539.00           | 251,171.52                | 186,372.00          | 217,617.00          | 403,989.00                | 60.8%               |
| Transfers of Direct Costs                                   |                | 5710         | (23,190.00)               | 23,190.00           | 0.00                      | (30,789.00)         | 30,789.00           | 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         | 1,185,656.00              | 1,341,816.12        | 2,527,472.12              | 1,366,884.00        | 929,248.00          | 2,296,132.00              | -9.2%               |
| Communications  |                | 5900         | 111,502.00                | 5,171.00            | 116,673.00                | 100,018.00          | 3,920.00            | 103,938.00                | -10.9%              |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>3,005,541.52</b>       | <b>6,814,819.12</b> | <b>9,820,360.64</b>       | <b>3,170,451.00</b> | <b>6,504,307.00</b> | <b>9,674,758.00</b>       | <b>-1.5%</b>        |

| Description   | Resource Codes | Object Codes | 2014-15 Estimated Actuals |                  |                           | 2015-16 Budget   |                   |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|------------------|---------------------------|------------------|-------------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B)   | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E)    | Total Fund col. D + E (F) |                     |
| <b>CAPITAL OUTLAY</b>   |                |              |                           |                  |                           |                  |                   |                           |                     |
| 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         | 7,150.00                  | 50,000.00        | 57,150.00                 | 0.00             | 232,000.00        | 232,000.00                | 305.9%              |
| Equipment Replacement   |                | 6500         | 59,070.00                 | 0.00             | 59,070.00                 | 60,000.00        | 0.00              | 60,000.00                 | 1.6%                |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>66,220.00</b>          | <b>50,000.00</b> | <b>116,220.00</b>         | <b>60,000.00</b> | <b>232,000.00</b> | <b>292,000.00</b>         | <b>151.2%</b>       |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                              |                |              |                           |                  |                           |                  |                   |                           |                     |
| Tuition   |                |              |                           |                  |                           |                  |                   |                           |                     |
| Tuition for Instruction Under Interdistrict Attendance Agreements                       |                | 7110         | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00              | 0.00                      | 0.0%                |
| State Special Schools   |                | 7130         | 615.00                    | 0.00             | 615.00                    | 10,000.00        | 0.00              | 10,000.00                 | 1526.0%             |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools |                | 7141         | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00              | 0.00                      | 0.0%                |
| Payments to County Offices  |                | 7142         | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00              | 0.00                      | 0.0%                |
| Payments to JPAs  |                | 7143         | 1,308,395.00              | 0.00             | 1,308,395.00              | 1,456,765.00     | 0.00              | 1,456,765.00              | 11.3%               |
| 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 | 2014-15 Estimated Actuals |                      |                           | 2015-16 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         | 93,576.00                 | 0.00                 | 93,576.00                 | 95,000.00            | 0.00                 | 95,000.00                 | 1.5%                |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>1,402,586.00</b>       | <b>0.00</b>          | <b>1,402,586.00</b>       | <b>1,561,765.00</b>  | <b>0.00</b>          | <b>1,561,765.00</b>       | <b>11.3%</b>        |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                           |                      |                           |                      |                      |                           |                     |
| Transfers of Indirect Costs                                       |                | 7310         | (55,251.00)               | 55,251.00            | 0.00                      | (48,449.00)          | 48,449.00            | 0.00                      | 0.0%                |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>(55,251.00)</b>        | <b>55,251.00</b>     | <b>0.00</b>               | <b>(48,449.00)</b>   | <b>48,449.00</b>     | <b>0.00</b>               | <b>0.0%</b>         |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>39,802,482.02</b>      | <b>13,622,773.49</b> | <b>53,425,255.51</b>      | <b>40,075,955.00</b> | <b>15,778,619.00</b> | <b>55,854,574.00</b>      | <b>4.5%</b>         |

| Description   | Resource Codes | Object Codes | 2014-15 Estimated Actuals |                |                           | 2015-16 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>INTERFUND TRANSFERS</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| From: Special Reserve Fund  |                | 8912         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From: Bond Interest and Redemption Fund                                   |                | 8914         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Authorized Interfund Transfers In                                   |                | 8919         | 0.00                      | 565,750.00     | 565,750.00                | 0.00             | 521,000.00     | 521,000.00                | -7.9%               |
| (a) TOTAL, INTERFUND TRANSFERS IN   |                |              | 0.00                      | 565,750.00     | 565,750.00                | 0.00             | 521,000.00     | 521,000.00                | -7.9%               |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| To: Child Development Fund  |                | 7611         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: Special Reserve Fund  |                | 7612         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: State School Building Fund/<br>County School Facilities Fund          |                | 7613         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: Cafeteria Fund  |                | 7616         | 0.00                      | 0.00           | 0.00                      | 286,610.00       | 0.00           | 286,610.00                | New                 |
| Other Authorized Interfund Transfers Out                                  |                | 7619         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (b) TOTAL, INTERFUND TRANSFERS OUT  |                |              | 0.00                      | 0.00           | 0.00                      | 286,610.00       | 0.00           | 286,610.00                | New                 |
| <b>OTHER SOURCES/USES</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| <b>SOURCES</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| State Apportionments<br>Emergency Apportionments                          |                | 8931         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds<br>Proceeds from Sale/Lease-<br>Purchase of Land/Buildings       |                | 8953         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Sources<br>Transfers from Funds of<br>Lapsed/Reorganized LEAs       |                | 8965         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Long-Term Debt Proceeds<br>Proceeds from Certificates<br>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 | 2014-15 Estimated Actuals |                |                           | 2015-16 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%                |
| <b>USES</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Funds from Lapsed/Reorganized LEAs                   |                | 7651         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Financing Uses  |                | 7699         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (d) TOTAL, USES   |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>CONTRIBUTIONS</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| Contributions from Unrestricted Revenues                          |                | 8980         | (4,344,872.00)            | 4,344,872.00   | 0.00                      | (7,740,798.00)   | 7,740,798.00   | 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  |                |              | (4,344,872.00)            | 4,344,872.00   | 0.00                      | (7,740,798.00)   | 7,740,798.00   | 0.00                      | 0.0%                |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | (4,344,872.00)            | 4,910,622.00   | 565,750.00                | (8,027,408.00)   | 8,261,798.00   | 234,390.00                | -58.6%              |

SECTION IV.  
OTHER FUNDS

| Description   | Resource Codes | Object Codes            | 2014-15<br>Estimated Actuals | 2015-16<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 1,061,804.00                 | 1,038,348.00      | -2.2%                 |
| 3) Other State Revenue  |                | 8300-8599               | 100,492.00                   | 89,484.00         | -11.0%                |
| 4) Other Local Revenue  |                | 8600-8799               | 753,798.00                   | 487,425.00        | -35.3%                |
| 5) TOTAL, REVENUES  |                |                         | 1,916,094.00                 | 1,615,257.00      | -15.7%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 612,555.00                   | 551,815.00        | -9.9%                 |
| 3) Employee Benefits  |                | 3000-3999               | 407,910.00                   | 240,339.00        | -41.1%                |
| 4) Books and Supplies   |                | 4000-4999               | 30,007.00                    | 31,861.00         | 6.2%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 918,542.00                   | 939,268.00        | 2.3%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 1,969,014.00                 | 1,763,283.00      | -10.4%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (52,920.00)                  | (148,026.00)      | 179.7%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 286,610.00        | New                   |
| 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                         | 286,610.00        | New                   |

| Description                               | Resource Codes | Object Codes | 2014-15<br>Estimated Actuals | 2015-16<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND</b> |                |              |                              |                   |                       |
| <b>BALANCE (C + D4)</b>                   |                |              | (52,920.00)                  | 138,584.00        | -361.9%               |
| <b>F. FUND BALANCE, RESERVES</b>          |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                 |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited               |                | 9791         | 73,949.59                    | 21,029.59         | -71.6%                |
| b) Audit Adjustments                      |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)     |                |              | 73,949.59                    | 21,029.59         | -71.6%                |
| d) Other Restatements                     |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d) |                |              | 73,949.59                    | 21,029.59         | -71.6%                |
| 2) Ending Balance, June 30 (E + F1e)      |                |              | 21,029.59                    | 159,613.59        | 659.0%                |
| Components of Ending Fund Balance         |                |              |                              |                   |                       |
| a) Nonspendable                           |                |              |                              |                   |                       |
| Revolving Cash                            |                | 9711         | 200.00                       | 0.00              | -100.0%               |
| Stores                                    |                | 9712         | 19,510.54                    | 0.00              | -100.0%               |
| Prepaid Expenditures                      |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others                                |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                             |                |              | 1,319.05                     | 159,613.59        | 12000.6%              |
| c) Committed                              |                |              |                              |                   |                       |
| Stabilization Arrangements                |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                               |                |              |                              |                   |                       |
| Other Assignments                         |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated              |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties        |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount          |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes            | 2014-15<br>Estimated Actuals | 2015-16<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 4,000.00                     | 4,200.00          | 5.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 4,000.00                     | 4,200.00          | 5.0%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 4,000.00                     | 4,200.00          | 5.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description                               | Resource Codes | Object Codes | 2014-15<br>Estimated Actuals | 2015-16<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND</b> |                |              |                              |                   |                       |
| <b>BALANCE (C + D4)</b>                   |                |              | 4,000.00                     | 4,200.00          | 5.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>          |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                 |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited               |                | 9791         | 851,193.02                   | 855,193.02        | 0.5%                  |
| b) Audit Adjustments                      |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)     |                |              | 851,193.02                   | 855,193.02        | 0.5%                  |
| d) Other Restatements                     |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d) |                |              | 851,193.02                   | 855,193.02        | 0.5%                  |
| 2) Ending Balance, June 30 (E + F1e)      |                |              | 855,193.02                   | 859,393.02        | 0.5%                  |
| 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         | 855,193.02                   | 859,393.02        | 0.5%                  |
| Unassigned/Unappropriated Amount          |                | 9790         | 0.00                         | 0.00              | 0.0%                  |



| Description   | Resource Codes | Object Codes            | 2014-15<br>Estimated Actuals | 2015-16<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 67,300.00                    | 60,000.00         | -10.8%                |
| 5) TOTAL, REVENUES  |                |                         | 67,300.00                    | 60,000.00         | -10.8%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 150,313.00                   | 90,862.00         | -39.6%                |
| 3) Employee Benefits  |                | 3000-3999               | 48,548.00                    | 38,589.00         | -20.5%                |
| 4) Books and Supplies   |                | 4000-4999               | 1,206,461.00                 | 0.00              | -100.0%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 1,990,629.00                 | 236,672.00        | -88.1%                |
| 6) Capital Outlay   |                | 6000-6999               | 12,459,517.00                | 8,200,000.00      | -34.2%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 1,494,811.00      | New                   |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 15,855,468.00                | 10,060,934.00     | -36.5%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (15,788,168.00)              | (10,000,934.00)   | -36.7%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 20,825,280.00                | 20,400,000.00     | -2.0%                 |
| 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  |                |                         | 20,825,280.00                | 20,400,000.00     | -2.0%                 |

| Description  | Resource Codes | Object Codes | 2014-15<br>Estimated Actuals | 2015-16<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 5,037,112.00                 | 10,399,066.00     | 106.4%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 940,101.46                   | 5,977,213.46      | 535.8%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 940,101.46                   | 5,977,213.46      | 535.8%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 940,101.46                   | 5,977,213.46      | 535.8%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 5,977,213.46                 | 16,376,279.46     | 174.0%                |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 5,977,213.46                 | 16,376,279.46     | 174.0%                |
| THS Facilities Lease - two payments                            | 0000           | 9780         |                              | 446,784.00        |                       |
| Two bank lease payments for technology infr                    | 0000           | 9780         |                              | 2,989,620.00      |                       |
| Current and future building projects                           | 0000           | 9780         |                              | 12,939,875.46     |                       |
| Future Building Projects                                       | 0000           | 9780         | 5,977,213.46                 |                   |                       |
| 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            | 2014-15<br>Estimated Actuals | 2015-16<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 557,451.00                   | 65,000.00         | -88.3%                |
| 5) TOTAL, REVENUES  |                |                         | 557,451.00                   | 65,000.00         | -88.3%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 455,397.00                   | 31,000.00         | -93.2%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 133,455.00                   | 22,500.00         | -83.1%                |
| 6) Capital Outlay   |                | 6000-6999               | 13,456.00                    | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 38,595.00                    | 38,595.00         | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 640,903.00                   | 92,095.00         | -85.6%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (83,452.00)                  | (27,095.00)       | -67.5%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2014-15<br>Estimated Actuals | 2015-16<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (83,452.00)                  | (27,095.00)       | -67.5%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 657,126.59                   | 573,674.59        | -12.7%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 657,126.59                   | 573,674.59        | -12.7%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 657,126.59                   | 573,674.59        | -12.7%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              |                              |                   |                       |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                |              |                              |                   |                       |
| Future West Co. Trans. lease-purchase pym                      | 0000           | 9780         |                              | 39,000.00         |                       |
| Future facilities expansion - UELF, Richard C                  | 0000           | 9780         |                              | 507,579.59        |                       |
| Future Capital Facilities Projects                             | 0000           | 9780         | 573,674.59                   |                   |                       |
| 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            | 2014-15<br>Estimated Actuals | 2015-16<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 514,943.00                   | 521,880.00        | 1.3%                  |
| 5) TOTAL, REVENUES  |                |                         | 514,943.00                   | 521,880.00        | 1.3%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 514,943.00                   | 521,880.00        | 1.3%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 565,750.00                   | 521,000.00        | -7.9%                 |
| 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  |                |                         | (565,750.00)                 | (521,000.00)      | -7.9%                 |

| Description  | Resource Codes | Object Codes | 2014-15<br>Estimated Actuals | 2015-16<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (50,807.00)                  | 880.00            | -101.7%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 51,518.27                    | 711.27            | -98.6%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 51,518.27                    | 711.27            | -98.6%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 51,518.27                    | 711.27            | -98.6%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 711.27                       | 1,591.27          | 123.7%                |
| 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         | 679.33                       | 1,559.33          | 129.5%                |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 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  | 2014-15 Estimated Actuals |            |            | 2015-16 Budget    |                      |                      |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|  | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>A. DISTRICT</b>   |                           |            |            |                   |                      |                      |
| <b>1. Total District Regular ADA</b><br>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)  | 5,575.41                  | 5,556.28   | 5,575.41   | 5,574.60          | 5,499.20             | 5,576.70             |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) |                           |            |            |                   |                      |                      |
| <b>3. Total Basic Aid Open Enrollment Regular ADA</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)                               |                           |            |            |                   |                      |                      |
| <b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>   | 5,575.41                  | 5,556.28   | 5,575.41   | 5,574.60          | 5,499.20             | 5,576.70             |
| <b>5. District Funded County Program ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Community Schools per EC 1981(a)(b)&(d)  | 1.98                      | 1.98       | 1.98       | 1.98              | 1.90                 | 1.98                 |
| b. Special Education-Special Day Class   | 35.97                     | 35.97      | 35.97      | 34.77             | 33.00                | 34.77                |
| c. Special Education-NPS/LCI   | 1.09                      | 1.09       | 1.09       | 1.00              | 1.00                 | 1.00                 |
| d. Special Education Extended Year   | 5.53                      | 5.53       | 5.53       | 5.50              | 5.50                 | 5.50                 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools   |                           |            |            |                   |                      |                      |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]   |                           |            |            |                   |                      |                      |
| <b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>   | 44.57                     | 44.57      | 44.57      | 43.25             | 41.40                | 43.25                |
| <b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>   | 5,619.98                  | 5,600.85   | 5,619.98   | 5,617.85          | 5,540.60             | 5,619.95             |
| <b>7. Adults in Correctional Facilities</b>  |                           |            |            |                   |                      |                      |
| <b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>  |                           |            |            |                   |                      |                      |



Cotati-Rohnert Park Unified School District  
 Analysis of Enrollment and Average Daily Attendance  
 Adopted Budget 2015-16

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.

| <b>Enrollment</b> | District    | County Programs | Total    |
|-------------------|-------------|-----------------|----------|
| Historic Actuals  | <i>A</i>    |                 |          |
| 2012-13           | 5,770       | n/a             |          |
| 2013-14           | 5,788       | n/a             |          |
| 2014-15           | 5,868       | 42              | 5,910    |
| Projections       | <i>B, C</i> | <i>C</i>        | <i>C</i> |
| 2015-16           | 5,868       | 40              | 5,908    |
| 2016-17           | 5,968       | 40              | 6,008    |
| 2017-18           | 6,063       | 40              | 6,103    |

District enrollment is also known as CBEDS.

| <b>Average Daily Attendance (ADA)</b> | District   | County Programs | Total       |
|---------------------------------------|------------|-----------------|-------------|
| Historic Actuals                      | <i>C</i>   | <i>C</i>        | <i>E, F</i> |
| 2012-13                               | 5,504.00 * | 94.95           | 5,598.95    |
| 2013-14                               | 5,531.20   | 92.20           | 5,623.40    |
| 2014-15                               | 5,575.41   | 44.57           | 5,619.98    |
| Projections                           | <i>C</i>   | <i>C</i>        | <i>C, D</i> |
| 2015-16                               | 5,574.60   | 43.25           | 5,617.85    |
| 2016-17                               | 5,669.60   | 43.25           | 5,712.85    |
| 2017-18                               | 5,759.85   | 43.25           | 5,803.10    |

\*The 2012-13 ADA has been corrected to exclude charter school ADA, as the district does not receive funding for that ADA.

| <b>ADA to Enrollment</b>              | District ADA | District Enrollment | Ratio    |
|---------------------------------------|--------------|---------------------|----------|
| Historic Actuals                      | <i>F</i>     | <i>A</i>            | <i>D</i> |
| 2012-13                               | 5,584        | 5,770               | 96.8%    |
| 2013-14                               | 5,624        | 5,788               | 97.2%    |
| 2014-15                               | 5,620        | 5,868               | 95.8%    |
| Historical Average Ratio Allowance    |              |                     | 96.6%    |
| District's ADA to Enrollment Standard |              | <i>F</i>            | 97.1%    |

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 the 2014-15 actual rather than the historical average.

- Key:
- A. Criterion 2A
  - B. Criterion 2A and 3B
  - C. LCFF Calculator
  - D. Criterion 3B
  - E. LCFF Calculator and Criterion 1A
  - F. Criterion 3A

**LCFF Calculator Universal Assumptions**

Cotati-Rohnert Park Unified (73882)

| Summary of Funding                                   |                      |                      |                      |                      |                      |                      |                      |       |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------|
|  | 2013-14              | 2014-15              | 2015-16              | 2016-17              | 2017-18              | 2018-19              | 2019-20              |       |
| Target   | \$ 48,315,693        | \$ 48,816,618        | \$ 49,287,985        | \$ 50,906,502        | \$ 52,769,239        | \$ 55,185,852        | \$ 55,912,115        |       |
| Floor  | <b>35,062,446</b>    | <b>36,633,355</b>    | <b>40,284,469</b>    | <b>45,579,947</b>    | <b>48,141,588</b>    | <b>50,539,949</b>    | <b>52,170,986</b>    |       |
| Applied Formula: Target or Floor                     | FLOOR                | FLOOR                | FLOOR                | FLOOR                | FLOOR                | FLOOR                | FLOOR                | FLOOR |
| <i>Remaining Need after Gap (informational only)</i> | 11,662,633           | 8,531,939            | 4,364,905            | 3,432,965            | 3,002,883            | 3,722,297            | 3,741,129            |       |
| Current Year Gap Funding                             | 1,590,614            | 3,651,324            | 4,638,611            | 1,893,590            | 1,624,768            | 923,606              | -                    |       |
| Economic Recovery Target                             | -                    | -                    | -                    | -                    | -                    | -                    | -                    |       |
| Additional State Aid                                 | -                    | -                    | -                    | -                    | -                    | -                    | -                    |       |
| <b>Total Phase-In Entitlement</b>                    | <b>\$ 36,653,060</b> | <b>\$ 40,284,679</b> | <b>\$ 44,923,080</b> | <b>\$ 47,473,537</b> | <b>\$ 49,766,356</b> | <b>\$ 51,463,555</b> | <b>\$ 52,170,986</b> |       |

| Components of LCFF By Object Code    |                      |                      |                      |                      |                      |                      |                      |                      |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                      | 2012-13              | 2013-14              | 2014-15              | 2015-16              | 2016-17              | 2017-18              | 2018-19              | 2019-20              |
| 8011 - State Aid                     | \$ 7,534,917         | \$ 10,858,659        | \$ 17,238,289        | \$ 23,484,678        | \$ 25,969,370        | \$ 28,203,934        | \$ 32,801,501        | \$ 36,529,625        |
| 8011 - Fair Share                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| 8311 & 8590 - Categoricals           | 5,185,127            | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| 8012 - EPA                           | 6,510,843            | 6,310,968            | 6,639,175            | 6,867,445            | 6,677,447            | 6,474,620            | 3,293,486            | -                    |
| <i>Local Revenue Sources:</i>        |                      |                      |                      |                      |                      |                      |                      |                      |
| 8021 to 8048 - Property Taxes        |                      | 20,034,967           | 17,281,923           | 15,426,555           | 15,735,086           | 16,049,788           | 16,370,784           | 16,698,200           |
| 8096 - In-Lieu of Property Taxes     |                      | (551,534)            | (874,708)            | (855,598)            | (908,366)            | (961,986)            | (1,002,216)          | (1,056,839)          |
| <i>Property Taxes net of in-lieu</i> | 16,214,006           | 19,483,433           | 16,407,215           | 14,570,957           | 14,826,720           | 15,087,802           | 15,368,568           | 15,641,361           |
| <b>TOTAL FUNDING</b>                 | <b>\$ 35,444,893</b> | <b>\$ 36,653,060</b> | <b>\$ 40,284,679</b> | <b>\$ 44,923,080</b> | <b>\$ 47,473,537</b> | <b>\$ 49,766,356</b> | <b>\$ 51,463,555</b> | <b>\$ 52,170,986</b> |
| <i>Excess Taxes</i>                  | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| <i>EPA in excess to LCFF Funding</i> | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |

| Summary of Student Population                         |                     |                     |                     |                     |                     |                     |                     |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|   | 2013-14             | 2014-15             | 2015-16             | 2016-17             | 2017-18             | 2018-19             | 2019-20             |
| <b>Unduplicated Pupil Population</b>                  |                     |                     |                     |                     |                     |                     |                     |
| Agency Unduplicated Pupil Count                       | 2,720.00            | 2,852.00            | 2,798.00            | 2,746.00            | 2,677.00            | 2,729.00            | 2,786.00            |
| COE Unduplicated Pupil Count                          | 42.00               | 21.00               | 20.00               | 20.00               | 20.00               | 20.00               | 20.00               |
| Total Unduplicated pupil Count                        | 2,762.00            | 2,873.00            | 2,818.00            | 2,766.00            | 2,697.00            | 2,749.00            | 2,806.00            |
| Rolling %, Supplemental Grant                         | 46.9600%            | 48.6100%            | 48.3100%            | 47.4400%            | 45.9600%            | 44.8300%            | 44.3300%            |
| Rolling %, Concentration Grant                        | 46.9600%            | 48.6100%            | 48.3100%            | 47.4400%            | 45.9600%            | 44.8300%            | 44.3300%            |
| <b>FUNDED ADA</b>                                     |                     |                     |                     |                     |                     |                     |                     |
| <b>Adjusted Base Grant ADA</b>                        | <i>Current Year</i> | <i>Current Year</i> | <i>Prior Year</i>   | <i>Current Year</i> | <i>Current Year</i> | <i>Current Year</i> | <i>Current Year</i> |
| Grades TK-3   | 1,690.44            | 1,709.11            | 1,706.97            | 1,768.55            | 1,852.15            | 1,962.35            | 1,994.65            |
| Grades 4-6  | 1,300.02            | 1,259.43            | 1,258.12            | 1,241.65            | 1,254.95            | 1,237.85            | 1,286.30            |
| Grades 7-8  | 863.25              | 907.73              | 909.13              | 878.90              | 898.85              | 845.65              | 858.95              |
| Grades 9-12   | 1,769.79            | 1,743.71            | 1,745.73            | 1,823.75            | 1,797.15            | 1,857.95            | 1,854.15            |
| <b>Total Adjusted Base Grant ADA</b>                  | <b>5,623.50</b>     | <b>5,619.98</b>     | <b>5,619.95</b>     | <b>5,712.85</b>     | <b>5,803.10</b>     | <b>5,903.80</b>     | <b>5,994.05</b>     |
| <b>Necessary Small School ADA</b>                     | <i>Current year</i> | <i>Current year</i> | <i>Current year</i> | <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   | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| <b>Total Necessary Small School ADA</b>               | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            |
| <b>Total Funded ADA</b>                               | <b>5623.50</b>      | <b>5619.98</b>      | <b>5619.95</b>      | <b>5712.85</b>      | <b>5803.10</b>      | <b>5903.80</b>      | <b>5994.05</b>      |
| <b>ACTUAL ADA (Current Year Only)</b>                 |                     |                     |                     |                     |                     |                     |                     |
| Grades TK-3   | 1,690.44            | 1,709.11            | 1,702.05            | 1,768.55            | 1,852.15            | 1,962.35            | 1,994.65            |
| Grades 4-6  | 1,300.02            | 1,259.43            | 1,284.40            | 1,241.65            | 1,254.95            | 1,237.85            | 1,286.30            |
| Grades 7-8  | 863.25              | 907.73              | 856.10              | 878.90              | 898.85              | 845.65              | 858.95              |
| Grades 9-12   | 1,769.79            | 1,743.71            | 1,775.30            | 1,823.75            | 1,797.15            | 1,857.95            | 1,854.15            |
| <b>Total Actual ADA</b>                               | <b>5,623.50</b>     | <b>5,619.98</b>     | <b>5,617.85</b>     | <b>5,712.85</b>     | <b>5,803.10</b>     | <b>5,903.80</b>     | <b>5,994.05</b>     |
| <i>Funded Difference (Funded ADA less Actual ADA)</i> | -                   | -                   | 2.10                | -                   | -                   | -                   | -                   |

| Minimum Proportionality Percentage (MPP)   |              |              |              |              |              |              |         |
|--|--------------|--------------|--------------|--------------|--------------|--------------|---------|
|  | 2013-14      | 2014-15      | 2015-16      | 2016-17      | 2017-18      | 2018-19      | 2019-20 |
| Current year estimated supplemental and concentration grant funding in the LCAP year | \$ 1,283,002 | \$ 2,214,532 | \$ 1,552,805 | \$ 1,544,826 | \$ 2,132,221 | \$ 2,132,221 |         |
| Current year Minimum Proportionality Percentage (MPP)                                | 3.33%        | 5.25%        | 3.42%        | 3.24%        | 4.37%        | 4.30%        |         |

Cotati-Rohnert Park Unified (73882)

6/26/15

| PROPOSITION 30 - EPA  |            |            |            |            |            |            |            |            |
|---|------------|------------|------------|------------|------------|------------|------------|------------|
| EPA Entitlement as % of statewide adjusted Revenue Limit    | 21.5165%   | 21.1229%   | 22.2354%   | 23.0000%   | 22.0000%   | 21.0000%   | 10.5000%   | 0.0000%    |
| CALCULATE APPLICATION OF EPA                                |            |            |            |            |            |            |            |            |
|   | 2012-13    | 2013-14    | 2014-15    | 2015-16    | 2016-17    | 2017-18    | 2018-19    | 2019-20    |
| Adjusted Total Revenue Limit                                | 30,259,766 | 29,877,319 | 29,858,617 | 29,858,458 | 30,352,030 | 30,831,522 | 31,366,535 | 31,846,028 |
| CY Adjusted NSS Allowance                                   | -          | -          | -          | -          | -          | -          | -          | -          |
| Total   | 30,259,766 | 29,877,319 | 29,858,617 | 29,858,458 | 30,352,030 | 30,831,522 | 31,366,535 | 31,846,028 |
| Less Property Taxes/In-Lieu                                 | 16,214,006 | 19,483,433 | 16,407,215 | 14,570,957 | 14,826,720 | 15,087,802 | 15,368,568 | 15,641,361 |
| Gross State Aid for Purposes of EPA                         | 14,045,760 | 10,393,886 | 13,451,402 | 15,287,501 | 15,525,310 | 15,743,720 | 15,997,967 | 16,204,667 |
| <b>EPA Entitlement</b>                                      |            |            |            |            |            |            |            |            |
| Proportionate Share*  | 6,510,843  | 6,310,968  | 6,639,175  | 6,867,445  | 6,677,447  | 6,474,620  | 3,293,486  | -          |
| Min EPA \$200/ADA   | 1,139,098  | 1,124,700  | 1,123,996  | 1,123,990  | 1,142,570  | 1,160,620  | 1,180,760  | -          |
| EPA Allocation  | 6,510,843  | 6,310,968  | 6,639,175  | 6,867,445  | 6,677,447  | 6,474,620  | 3,293,486  | -          |
| <b>Application of EPA</b>                                   |            |            |            |            |            |            |            |            |
| Phase-In Entitlement  | 30,259,766 | 36,653,060 | 40,284,679 | 44,923,080 | 47,473,537 | 49,766,356 | 51,463,555 | 52,170,986 |
| Less Property Taxes/In-Lieu                                 | 16,214,006 | 19,483,433 | 16,407,215 | 14,570,957 | 14,826,720 | 15,087,802 | 15,368,568 | 15,641,361 |
| Gross State Aid   | 14,045,760 | 17,169,627 | 23,877,464 | 30,352,123 | 32,646,817 | 34,678,554 | 36,094,987 | 36,529,625 |
| Less EPA Allocation   | 6,510,843  | 6,310,968  | 6,639,175  | 6,867,445  | 6,677,447  | 6,474,620  | 3,293,486  | -          |
| Net State Aid   | 7,534,917  | 10,858,659 | 17,238,289 | 23,484,678 | 25,969,370 | 28,203,934 | 32,801,501 | 36,529,625 |
| <b>Minimum State Aid</b>                                    |            |            |            |            |            |            |            |            |
| Adjusted Total Revenue Limit                                | 30,259,766 | 29,877,262 | 29,858,560 | 29,858,401 | 30,351,972 | 30,831,464 | 31,366,476 | 31,845,968 |
| 2012-13 Deficitied NSS Allowance                            | -          | -          | -          | -          | -          | -          | -          | -          |
| Less Property Taxes/In-Lieu                                 | 16,214,006 | 19,483,433 | 16,407,215 | 14,570,957 | 14,826,720 | 15,087,802 | 15,368,568 | 15,641,361 |
| Less EPA Allocation   | 6,510,843  | 6,310,968  | 6,639,175  | 6,867,445  | 6,677,447  | 6,474,620  | 3,293,486  | -          |
| Revenue Limit Minimum State Aid                             | 7,534,917  | 4,082,861  | 6,812,170  | 8,419,999  | 8,847,805  | 9,269,042  | 12,704,422 | 16,204,607 |
| Categorical Minimum State Aid                               | 5,185,127  | 5,185,127  | 5,185,127  | 5,185,127  | 5,185,127  | 5,185,127  | 5,185,127  | 5,185,127  |
| Minimum State Aid Guarantee                                 | 12,720,044 | 9,267,988  | 11,997,297 | 13,605,126 | 14,032,932 | 14,454,169 | 17,889,549 | 21,389,734 |
| Charter School Minimum State Aid Offset (effective 2014-15) | -          | -          | -          | -          | -          | -          | -          | -          |
| <b>LCFF State Aid</b>                                       | 12,720,044 | 10,858,659 | 17,238,289 | 23,484,678 | 25,969,370 | 28,203,934 | 32,801,501 | 36,529,625 |
| <b>EPA in Excess to LCFF Funding</b>                        | -          | -          | -          | 0          | 0          | 0          | -          | -          |

\*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)

|                                       | 2013-14       | 2014-15       | 2015-16       | 2016-17       | 2017-18       | 2018-19        |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|----------------|
| <b>COLA</b>                           | 1.57%         | 0.85%         | 1.02%         | 1.60%         | 2.48%         | 2.87%          |
| <b>GAP Funding rate</b>               | 12.00%        | 29.97%        | 51.52%        | 35.55%        | 35.11%        | 19.88%         |
| Estimated Property Taxes (with RDA)   | 20,034,967    | 17,281,923    | 15,426,555    | 15,735,086    | 16,049,788    | 16,370,784     |
| Less In-Lieu transfer                 | \$ (551,534)  | \$ (874,708)  | \$ (855,598)  | \$ (908,366)  | \$ (961,986)  | \$ (1,002,216) |
| Total Local Revenue                   | \$ 19,483,433 | \$ 16,407,215 | \$ 14,570,957 | \$ 14,826,720 | \$ 15,087,802 | \$ 15,368,568  |
| <b>Statewide 90th percentile rate</b> | \$ 12,921.15  | ---           | ---           | ---           | ---           | ---            |

**UNDUPLICATED PUPIL PERCENTAGE**

|  | 2013-14             | 2014-15             | 2015-16             | 2016-17                     | 2017-18                     | 2018-19                     |
|--|---------------------|---------------------|---------------------|-----------------------------|-----------------------------|-----------------------------|
| District Enrollment                      | 5,788               | 5,868               | 5,868               | 5,968                       | 6,063                       | 6,169                       |
| COE Enrollment                           | 93                  | 42                  | 40                  | 40                          | 40                          | 40                          |
| Total Enrollment                         | 5,881               | 5,910               | 5,908               | 6,008                       | 6,103                       | 6,209                       |
| District Unduplicated Pupil Count        | 2,720               | 2,852               | 2,798               | 2,746                       | 2,677                       | 2,729                       |
| COE Unduplicated Pupil Count             | 42                  | 21                  | 20                  | 20                          | 20                          | 20                          |
| Total Unduplicated Pupil Count           | 2,762               | 2,873               | 2,818               | 2,766                       | 2,697                       | 2,749                       |
|  | <i>1-yr average</i> | <i>2-yr average</i> | <i>3-yr average</i> | <i>3-yr rolling average</i> | <i>3-yr rolling average</i> | <i>3-yr rolling average</i> |
| Straight Unduplicated Pupil Percentage   | 46.96%              | 48.61%              | N/A                 | N/A                         | N/A                         | N/A                         |
| <b>Unduplicated Pupil Percentage (%)</b> | <b>46.96%</b>       | <b>48.61%</b>       | <b>48.31%</b>       | <b>47.44%</b>               | <b>45.96%</b>               | <b>44.83%</b>               |
|  |                     | <i>Alternate</i>    | <i>Alternate</i>    |                             |                             |                             |

**AVERAGE DAILY ATTENDANCE (ADA)**

Enter ADA. Calculator will use greater of total current or prior year ADA. For Unified Districts that received Charter 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:                | 2012-13  | 2013-14  | 2014-15  | 2015-16  | 2016-17  | 2017-18  | 2018-19  |
|---|----------------------------|----------|----------|----------|----------|----------|----------|----------|
| Grades TK-3                             |                            | 1,709.89 | 1,673.37 | 1,703.52 | 1,698.60 | 1,765.10 | 1,848.70 | 1,957.95 |
| Grades 4-6                              | P-2                        | 1,239.56 | 1,274.04 | 1,246.72 | 1,273.00 | 1,233.10 | 1,247.35 | 1,232.15 |
| Grades 7-8                              | (Annual for SDC ext. year) | 778.49   | 846.22   | 900.43   | 847.40   | 871.15   | 891.10   | 838.85   |
| Grades 9-12                             |                            | 1,740.95 | 1,700.80 | 1,686.23 | 1,713.80 | 1,760.35 | 1,728.05 | 1,790.75 |
| Ungraded (enter here OR in spans above) |                            |          |          |          |          |          |          |          |

**NPS, NPS-LCI, CDS:**

|      |        |       |       |       |       |       |       |
|------|--------|-------|-------|-------|-------|-------|-------|
| TK-3 |        | 0.69  | 2.70  | 0.95  | 0.95  | 0.95  | 1.90  |
| 4-6  | Annual | 7.94  | 7.78  | 6.65  | 3.80  | 2.85  | 0.95  |
| 7-8  |        | 7.44  | 3.83  | 5.70  | 4.75  | 4.75  | 3.80  |
| 9-12 |        | 20.80 | 24.20 | 28.50 | 30.40 | 36.10 | 34.20 |

**COE operated (Community School, Special Ed):**

|      |              |       |       |       |       |       |       |
|------|--------------|-------|-------|-------|-------|-------|-------|
| TK-3 |              | 16.38 | 2.89  | 2.50  | 2.50  | 2.50  | 2.50  |
| 4-6  | P-2 / Annual | 18.04 | 4.93  | 4.75  | 4.75  | 4.75  | 4.75  |
| 7-8  |              | 9.59  | 3.47  | 3.00  | 3.00  | 3.00  | 3.00  |
| 9-12 |              | 48.19 | 33.28 | 33.00 | 33.00 | 33.00 | 33.00 |

|              |  |          |          |          |          |          |          |
|--------------|--|----------|----------|----------|----------|----------|----------|
| <b>TOTAL</b> |  | 5,623.50 | 5,619.98 | 5,617.85 | 5,712.85 | 5,803.10 | 5,903.80 |
|--------------|--|----------|----------|----------|----------|----------|----------|

**CHARTER ADA ADJUSTMENT**

| ADA transfer from District to Charter between FY | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|--|---------|---------|---------|---------|---------|---------|
| Grades TK-3                                      |         |         |         |         |         |         |
| Grades 4-6                                       |         |         |         |         |         |         |
| Grades 7-8                                       |         |         |         |         |         |         |
| Grades 9-12                                      | 10.67   | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    |
|  | 10.67   | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    |

**ADA transfer from Charter to District between FY**

|             |      |   |   |   |   |   |
|-------------|------|---|---|---|---|---|
| Grades TK-3 |      |   |   |   |   |   |
| Grades 4-6  |      |   |   |   |   |   |
| Grades 7-8  |      |   |   |   |   |   |
| Grades 9-12 | 2.86 |   |   |   |   |   |
|             | 2.86 | - | - | - | - | - |

|  |      |      |      |      |      |      |
|--|------|------|------|------|------|------|
| Difference (if diff. < 0, no adj. to PY ADA) | 7.81 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
|--|------|------|------|------|------|------|

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

Cotati-Rohnert Park Unified (73882)

**LCFF ADA**

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

| 2013-14                     |                 |                 |                   |                             |                           |                 |
|-----------------------------|-----------------|-----------------|-------------------|-----------------------------|---------------------------|-----------------|
| Grade Span                  | 2012-13 P2      | 2013-14 P2      | Funded<br>NSS ADA | NPS, CDS, &<br>COE operated | Distributed<br>(Ungraded) | Total           |
| Grades TK-3                 | 1,709.89        | 1,673.37        | -                 | 17.07                       | -                         | 1,690.44        |
| Grades 4-6                  | 1,239.56        | 1,274.04        | -                 | 25.98                       | -                         | 1,300.02        |
| Grades 7-8                  | 778.49          | 846.22          | -                 | 17.03                       | -                         | 863.25          |
| Grades 9-12                 | 1,733.14        | 1,700.80        | -                 | 68.99                       | -                         | 1,769.79        |
| Ungraded                    | -               | -               | -                 | -                           | -                         | -               |
| <b>SUBTOTAL</b>             | <b>5,461.08</b> | <b>5,494.43</b> |                   |                             |                           |                 |
|                             |                 | 33.35           |                   |                             |                           |                 |
| Declining or Increasing ADA |                 | Increase        |                   |                             |                           |                 |
| NSS                         | -               | -               |                   |                             |                           |                 |
| <b>TOTAL ADA</b>            | <b>5,461.08</b> | <b>5,494.43</b> | -                 | 129.07                      | -                         | <b>5,623.50</b> |
| 2014-15                     |                 |                 |                   |                             |                           |                 |
| Grade Span                  | 2013-14 P2      | 2014-15 P2      | Funded<br>NSS ADA | NPS, CDS, &<br>COE operated |                           | Total           |
| Grades TK-3                 | 1,673.37        | 1,703.52        | -                 | 5.59                        |                           | 1,709.11        |
| Grades 4-6                  | 1,274.04        | 1,246.72        | -                 | 12.71                       |                           | 1,259.43        |
| Grades 7-8                  | 846.22          | 900.43          | -                 | 7.30                        |                           | 907.73          |
| Grades 9-12                 | 1,698.80        | 1,686.23        | -                 | 57.48                       |                           | 1,743.71        |
| <b>SUBTOTAL</b>             | <b>5,492.43</b> | <b>5,536.90</b> |                   |                             |                           |                 |
|                             |                 | 44.47           |                   |                             |                           |                 |
| Declining or Increasing ADA |                 | Increase        |                   |                             |                           |                 |
| NSS                         | -               | -               |                   |                             |                           |                 |
| <b>TOTAL ADA</b>            | <b>5,492.43</b> | <b>5,536.90</b> | -                 | 83.08                       |                           | <b>5,619.98</b> |
| 2015-16                     |                 |                 |                   |                             |                           |                 |
| Grade Span                  | 2014-15 P2      | 2015-16 P2      | Funded<br>NSS ADA | NPS, CDS, &<br>COE operated |                           | Total           |
| Grades TK-3                 | 1,703.52        | 1,698.60        | -                 | 3.45                        |                           | 1,706.97        |
| Grades 4-6                  | 1,246.72        | 1,273.00        | -                 | 11.40                       |                           | 1,258.12        |
| Grades 7-8                  | 900.43          | 847.40          | -                 | 8.70                        |                           | 909.13          |
| Grades 9-12                 | 1,684.23        | 1,713.80        | -                 | 61.50                       |                           | 1,745.73        |
| <b>SUBTOTAL</b>             | <b>5,534.90</b> | <b>5,532.80</b> |                   |                             |                           |                 |
|                             |                 | (2.10)          |                   |                             |                           |                 |
| Declining or Increasing ADA |                 | Decline         |                   |                             |                           |                 |
| NSS                         | -               | -               |                   |                             |                           |                 |
| <b>TOTAL ADA</b>            | <b>5,534.90</b> | <b>5,532.80</b> | -                 | 85.05                       |                           | <b>5,619.95</b> |

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

Cotati-Rohnert Park Unified (73882)

| 2016-17                     |            |            |                   |                             |          |
|-----------------------------|------------|------------|-------------------|-----------------------------|----------|
| Grade Span                  | 2015-16 P2 | 2016-17 P2 | Funded<br>NSS ADA | NPS, CDS, &<br>COE operated | Total    |
| Grades TK-3                 | 1,698.60   | 1,765.10   | -                 | 3.45                        | 1,768.55 |
| Grades 4-6                  | 1,273.00   | 1,233.10   | -                 | 8.55                        | 1,241.65 |
| Grades 7-8                  | 847.40     | 871.15     | -                 | 7.75                        | 878.90   |
| Grades 9-12                 | 1,711.80   | 1,760.35   | -                 | 63.40                       | 1,823.75 |
| SUBTOTAL                    | 5,530.80   | 5,629.70   |                   |                             |          |
|                             |            | 98.90      |                   |                             |          |
| Declining or Increasing ADA |            | Increase   |                   |                             |          |
| NSS                         | -          | -          |                   |                             |          |
| TOTAL ADA                   | 5,530.80   | 5,629.70   | -                 | 83.15                       | 5,712.85 |
| 2017-18                     |            |            |                   |                             |          |
| Grade Span                  | 2016-17 P2 | 2017-18 P2 | Funded<br>NSS ADA | NPS, CDS, &<br>COE operated | Total    |
| Grades TK-3                 | 1,765.10   | 1,848.70   | -                 | 3.45                        | 1,852.15 |
| Grades 4-6                  | 1,233.10   | 1,247.35   | -                 | 7.60                        | 1,254.95 |
| Grades 7-8                  | 871.15     | 891.10     | -                 | 7.75                        | 898.85   |
| Grades 9-12                 | 1,758.35   | 1,728.05   | -                 | 69.10                       | 1,797.15 |
| SUBTOTAL                    | 5,627.70   | 5,715.20   |                   |                             |          |
|                             |            | 87.50      |                   |                             |          |
| Declining or Increasing ADA |            | Increase   |                   |                             |          |
| NSS                         | -          | -          |                   |                             |          |
| TOTAL ADA                   | 5,627.70   | 5,715.20   | -                 | 87.90                       | 5,803.10 |
| 2018-19                     |            |            |                   |                             |          |
| Grade Span                  | 2017-18 P2 | 2018-19 P2 | Funded<br>NSS ADA | NPS, CDS, &<br>COE operated | Total    |
| Grades TK-3                 | 1,848.70   | 1,957.95   | -                 | 4.40                        | 1,962.35 |
| Grades 4-6                  | 1,247.35   | 1,232.15   | -                 | 5.70                        | 1,237.85 |
| Grades 7-8                  | 891.10     | 838.85     | -                 | 6.80                        | 845.65   |
| Grades 9-12                 | 1,726.05   | 1,790.75   | -                 | 67.20                       | 1,857.95 |
| SUBTOTAL                    | 5,713.20   | 5,819.70   |                   |                             |          |
|                             |            | 106.50     |                   |                             |          |
| Declining or Increasing ADA |            | Increase   |                   |                             |          |
| NSS                         | -          | -          |                   |                             |          |
| TOTAL ADA                   | 5,713.20   | 5,819.70   | -                 | 84.10                       | 5,903.80 |

| Cotati-Rohnert Park Unified (73882)                                |          |            |           |            |           |            | v16.1e                             |            |           |            |           |            |          | v16.1e                             |           |           |             |            |            |            | v16.1e                             |           |        |             |            |  |  |                                    |  |  |  |  |  |  |
|--|----------|------------|-----------|------------|-----------|------------|------------------------------------|------------|-----------|------------|-----------|------------|----------|------------------------------------|-----------|-----------|-------------|------------|------------|------------|------------------------------------|-----------|--------|-------------|------------|--|--|------------------------------------|--|--|--|--|--|--|
| LOCAL CONTROL FUNDING FORMULA                                      |          |            |           |            |           |            | 2014-15                            |            |           |            |           |            |          | 2015-16                            |           |           |             |            |            |            | 2016-17                            |           |        |             |            |  |  | 2017-18                            |  |  |  |  |  |  |
| CALCULATE LCFF TARGET  |          |            |           |            |           |            | COLA 0.850%                        |            |           |            |           |            |          | COLA 1.020%                        |           |           |             |            |            |            | COLA 1.600%                        |           |        |             |            |  |  | COLA 2.480%                        |  |  |  |  |  |  |
| Unduplicated as % of Enrollment                                    |          |            |           |            |           |            | 2 yr average 48.61% 48.61% 2014-15 |            |           |            |           |            |          | 3 yr average 48.31% 48.31% 2015-16 |           |           |             |            |            |            | 3 yr average 47.44% 47.44% 2016-17 |           |        |             |            |  |  | 3 yr average 45.96% 45.96% 2017-18 |  |  |  |  |  |  |
|  | 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      |            |  |  |                                    |  |  |  |  |  |  |
| Grades TK-3  | 1,709.11 | 7,011      | 729       | 752        | -         | 14,514,587 | 1,706.97                           | 7,083      | 737       | 756        | -         | 14,638,238 | 1,768.55 | 7,196                              | 748       | 754       | -           | 15,382,365 | 1,852.15   | 7,374      | 767                                | 748       | -      | 16,464,355  |            |  |  |                                    |  |  |  |  |  |  |
| Grades 4-6   | 1,259.43 | 7,116      |           | 692        | -         | 9,833,400  | 1,258.12                           | 7,189      |           | 695        | -         | 9,918,516  | 1,241.65 | 7,304                              |           | 693       | -           | 9,929,479  | 1,254.95   | 7,485      |                                    | 688       | -      | 10,256,733  |            |  |  |                                    |  |  |  |  |  |  |
| Grades 7-8   | 907.73   | 7,328      |           | 712        | -         | 7,298,538  | 909.13                             | 7,403      |           | 715        | -         | 7,380,570  | 878.90   | 7,521                              |           | 714       | -           | 7,237,383  | 898.85     | 7,708      |                                    | 709       | -      | 7,565,188   |            |  |  |                                    |  |  |  |  |  |  |
| Grades 9-12  | 1,743.71 | 8,491      | 221       | 847        | -         | 16,668,090 | 1,745.73                           | 8,578      | 223       | 850        | -         | 16,848,656 | 1,823.75 | 8,715                              | 227       | 848       | -           | 17,855,273 | 1,797.15   | 8,931      | 232                                | 842       | -      | 17,980,958  |            |  |  |                                    |  |  |  |  |  |  |
| Subtract NSS   | -        | -          | -         | -          | -         | -          | -                                  | -          | -         | -          | -         | -          | -        | -                                  | -         | -         | -           | -          | -          | -          | -                                  | -         | -      | -           |            |  |  |                                    |  |  |  |  |  |  |
| NSS Allowance  | -        | -          | -         | -          | -         | -          | -                                  | -          | -         | -          | -         | -          | -        | -                                  | -         | -         | -           | -          | -          | -          | -                                  | -         | -      | -           |            |  |  |                                    |  |  |  |  |  |  |
| TOTAL BASE   | 5,619.98 | 42,402,361 | 1,631,301 | 4,280,953  | -         | 48,314,615 | 5,619.95                           | 42,840,255 | 1,647,335 | 4,298,392  | -         | 48,785,982 | 5,712.85 | 44,299,686                         | 1,736,866 | 4,367,947 | -           | 50,404,499 | 5,803.10   | 46,029,738 | 1,837,538                          | 4,399,960 | -      | 52,267,236  |            |  |  |                                    |  |  |  |  |  |  |
| Targeted Instructional Improvement Block Grant                     |          |            |           |            |           | 502,003    |                                    |            |           |            |           | 502,003    |          |                                    |           |           |             | 502,003    |            |            |                                    |           |        | 502,003     |            |  |  |                                    |  |  |  |  |  |  |
| Home-to-School Transportation                                      |          |            |           |            |           | -          |                                    |            |           |            |           | -          |          |                                    |           |           |             | -          |            |            |                                    |           |        | -           |            |  |  |                                    |  |  |  |  |  |  |
| Small School District Bus Replacement Program                      |          |            |           |            |           | -          |                                    |            |           |            |           | -          |          |                                    |           |           |             | -          |            |            |                                    |           |        | -           |            |  |  |                                    |  |  |  |  |  |  |
| LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET                        |          |            |           |            |           | 48,816,618 |                                    |            |           |            |           | 49,287,985 |          |                                    |           |           |             | 50,906,502 |            |            |                                    |           |        | 52,769,239  |            |  |  |                                    |  |  |  |  |  |  |
| ECONOMIC RECOVERY TARGET PAYMENT                                   |          |            |           |            |           | 1/4        |                                    |            |           |            |           | 3/8        |          |                                    |           |           |             | 1/2        |            |            |                                    |           |        | 5/8         |            |  |  |                                    |  |  |  |  |  |  |
| CALCULATE LCFF FLOOR   |          |            |           |            |           |            |                                    |            |           |            |           |            |          |                                    |           |           |             |            |            |            |                                    |           |        |             |            |  |  |                                    |  |  |  |  |  |  |
| Current year Funded ADA times Base per ADA                         |          |            |           | 12-13 Rate | 14-15 ADA | 29,633,930 |                                    |            |           | 12-13 Rate | 15-16 ADA | 29,633,772 |          |                                    |           |           | 12-13 Rate  | 16-17 ADA  | 30,123,630 |            |                                    |           |        | 12-13 Rate  | 17-18 ADA  |  |  |                                    |  |  |  |  |  |  |
| Current year Funded ADA times Other RL per ADA                     |          |            |           | 5,272.96   | 5,619.98  | 224,687    |                                    |            |           | 5,272.96   | 5,619.95  | 224,686    |          |                                    |           |           | 5,272.96    | 5,712.85   | 228,400    |            |                                    |           |        | 5,272.96    | 5,803.10   |  |  |                                    |  |  |  |  |  |  |
| Necessary Small School Allowance at 12-13 rates                    |          |            |           | 39.98      | 5,619.98  | -          |                                    |            |           | 39.98      | 5,619.95  | -          |          |                                    |           |           | 39.98       | 5,712.85   | -          |            |                                    |           |        | 39.98       | 5,803.10   |  |  |                                    |  |  |  |  |  |  |
| 2012-13 Category   |          |            |           |            |           | 5,185,127  |                                    |            |           |            |           | 5,185,127  |          |                                    |           |           |             |            | 5,185,127  |            |                                    |           |        |             | 5,185,127  |  |  |                                    |  |  |  |  |  |  |
| 2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA  |          |            |           |            |           | -          |                                    |            |           |            |           | -          |          |                                    |           |           |             |            | -          |            |                                    |           |        |             | -          |  |  |                                    |  |  |  |  |  |  |
| Less Fair Share Reduction  |          |            |           |            |           | -          |                                    |            |           |            |           | -          |          |                                    |           |           |             |            | -          |            |                                    |           |        |             | -          |  |  |                                    |  |  |  |  |  |  |
| New charter: District PY rate * CY ADA                             |          |            |           |            |           | -          |                                    |            |           |            |           | -          |          |                                    |           |           |             |            | -          |            |                                    |           |        |             | -          |  |  |                                    |  |  |  |  |  |  |
| Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA |          |            |           | \$ 282.85  | 5,619.98  | 1,589,611  |                                    |            |           | \$ 932.55  | 5,619.95  | 5,240,884  |          |                                    |           |           | \$ 1,757.93 | 5,712.85   | 10,042,790 |            |                                    |           |        | \$ 2,089.39 | 5,803.10   |  |  |                                    |  |  |  |  |  |  |
| LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR                         |          |            |           |            |           | 36,633,355 |                                    |            |           |            |           | 40,284,469 |          |                                    |           |           |             |            | 45,579,947 |            |                                    |           |        |             | 48,141,588 |  |  |                                    |  |  |  |  |  |  |



| Cotati-Rohnert Park Unified (73882)   |            | v16.1e            |            | v16.1e            |            | v16.1e            |            | v16.1e            |            |
|---|------------|-------------------|------------|-------------------|------------|-------------------|------------|-------------------|------------|
| LOCAL CONTROL FUNDING FORMULA   |            | 2014-15           |            | 2015-16           |            | 2016-17           |            | 2017-18           |            |
| CALCULATE LCFF PHASE-IN ENTITLEMENT   |            |                   |            |                   |            |                   |            |                   |            |
|   |            | 2014/15           |            | 2015/16           |            | 2016-17           |            | 2017-18           |            |
| LOCAL CONTROL FUNDING FORMULA TARGET  |            | 48,816,618        |            | 49,287,985        |            | 50,906,502        |            | 52,769,239        |            |
| LOCAL CONTROL FUNDING FORMULA FLOOR   |            | 36,623,355        |            | 40,284,469        |            | 45,579,947        |            | 48,141,588        |            |
| Applied Funding Formula: Floor or Target  |            | FLOOR             |            | FLOOR             |            | FLOOR             |            | FLOOR             |            |
| LCFF Need (LCFF Target less LCFF Floor, if positive)                                      |            | 12,183,263        |            | 9,003,516         |            | 5,326,555         |            | 4,627,651         |            |
| Current Year Gap Funding  | 29.97%     | 3,651,324         |            | 4,638,611         | 51.52%     | 1,893,590         | 35.55%     | 1,624,768         | 35.11%     |
| ECONOMIC RECOVERY PAYMENT   |            | -                 |            | -                 |            | -                 |            | -                 |            |
| <b>LCFF Entitlement before Minimum State Aid provision</b>                                |            | <b>40,284,679</b> |            | <b>44,923,080</b> |            | <b>47,473,537</b> |            | <b>49,766,356</b> |            |
| CALCULATE STATE AID   |            |                   |            |                   |            |                   |            |                   |            |
| Transition Entitlement  |            | 40,284,679        |            | 44,923,080        |            | 47,473,537        |            | 49,766,356        |            |
| Local Revenue (including RDA)   |            | (16,407,215)      |            | (14,570,957)      |            | (14,826,720)      |            | (15,087,802)      |            |
| Gross State Aid   |            | 23,877,464        |            | 30,352,123        |            | 32,646,817        |            | 34,678,554        |            |
| CALCULATE MINIMUM STATE AID   |            |                   |            |                   |            |                   |            |                   |            |
| 2012-13 RL/Charter Gen BG adjusted for ADA  | 12-13 Rate | 14-15 ADA         | N/A        | 12-13 Rate        | 15-16 ADA  | N/A               | 12-13 Rate | 16-17 ADA         | N/A        |
|   | 5,312.93   | 5,619.98          |            | 5,312.93          | 5,619.95   |                   | 5,312.93   | 5,712.85          |            |
| 2012-13 NSS Allowance   |            | -                 |            | -                 |            | -                 |            | -                 |            |
| Less Current Year Property Taxes/In Lieu  |            | (16,407,215)      |            | (14,570,957)      |            | (14,826,720)      |            | (15,087,802)      |            |
| Subtotal State Aid for Historical RL/Charter General BG                                   |            | 13,451,345        |            | 15,287,444        |            | 15,525,252        |            | 15,743,662        |            |
| Categorical funding from 2012-13  |            | 5,185,127         |            | 5,185,127         |            | 5,185,127         |            | 5,185,127         |            |
| Charter Categorical Block Grant adjusted for ADA  |            | -                 |            | -                 |            | -                 |            | -                 |            |
| Minimum State Aid Guarantee   |            | 18,636,472        |            | 20,472,571        |            | 20,710,379        |            | 20,928,789        |            |
| 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   |            | -                 |            | -                 |            | -                 |            | -                 |            |
| <b>TOTAL STATE AID</b>  |            | <b>23,877,464</b> |            | <b>30,352,123</b> |            | <b>32,646,817</b> |            | <b>34,678,554</b> |            |
| <b>Additional State Aid (Additional SA)</b>   |            | -                 |            | -                 |            | -                 |            | -                 |            |
| <b>LCFF Phase-in Entitlement (before COE transfer, Choice &amp; Charter Supplemental)</b> |            | <b>40,284,679</b> |            | <b>44,923,080</b> |            | <b>47,473,537</b> |            | <b>49,766,356</b> |            |
| CHANGE OVER PRIOR YEAR  | 9.91%      | 3,631,619         |            | 11.51%            | 4,638,402  | 5.68%             | 2,550,457  | 4.83%             | 2,292,819  |
| LCFF Entitlement PER ADA  |            | 7,168             |            | 7,994             |            | 8,310             |            | 8,576             |            |
| PER ADA CHANGE OVER PRIOR YEAR  | 9.97%      | 650               |            | 11.52%            | 826        | 3.95%             | 316        | 3.20%             | 266        |
| LCFF SOURCES INCLUDING EXCESS TAXES   |            |                   |            |                   |            |                   |            |                   |            |
|   |            | Increase          |            | Increase          |            | Increase          |            | Increase          |            |
| State Aid   | 39.07%     | 6,707,837         | 23,877,464 | 6,474,659         | 30,352,123 | 2,294,694         | 32,646,817 | 2,031,737         | 34,678,554 |
| Property Taxes net of in-lieu   | -15.79%    | (3,076,218)       | 16,407,215 | (1,836,258)       | 14,570,957 | 255,763           | 14,826,720 | 261,082           | 15,087,802 |
| Charter in-Lieu Taxes   | 0.00%      | -                 | -          | 0.00%             | -          | -                 | -          | -                 | -          |
| LCFF pre COE, Choice, Supp  | 9.91%      | 3,631,619         | 40,284,679 | 11.51%            | 4,638,401  | 5.68%             | 2,550,457  | 4.83%             | 2,292,819  |

SECTION VI.  
MULTI-YEAR PROJECTIONS

**MULTI-YEAR PROJECTIONS**  
**2015-16 ADOPTED BUDGET**

**DISTRICT ASSUMPTIONS**

The District used the School Services Dartboard 2015-16 Governor’s May Revise version as the basis for the Multi-Year Projections, adjusted for known changes in the final State budget reducing the gap funding percentage.

|                      | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|----------------------|----------------|----------------|----------------|
| Statutory COLA       | 1.02%          | 1.60%          | 2.48%          |
| LCFF Gap Funding %   | 51.52%         | 35.55%         | 35.11%         |
| Lottery-Unrestricted | \$128.00       | \$128.00       | \$128.00       |
| Lottery-Restricted   | \$ 34.00       | \$ 34.00       | \$ 34.00       |
| Interest Rate        | 2.40%          | 2.80%          | 3.00%          |
| Consumer Price Index | 2.2%           | 2.40%          | 2.60%          |

**PROJECTED ENROLLMENT:**

|                            | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|----------------------------|----------------|----------------|----------------|
| District enrollment        | 5,868          | 5,968          | 6,063          |
| County enrollment          | <u>40</u>      | <u>40</u>      | <u>40</u>      |
| Total projected enrollment | 5,908          | 6,008          | 6,103          |
| Increase over prior year   | N/A            | 100            | 95             |

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

District enrollment projections are based on a conservative cohort analysis. The expansion of Technology High School is projected to increase enrollment in 11<sup>th</sup> grade in 2015-16 and 12<sup>th</sup> grade in 2016-17 as more students are applying from outside the District. The expansion of the middle school expeditionary learning program is having a similar positive impact on total enrollment. The projections do not include possible increases due to the new housing within the District’s boundaries. We still expect occupancy of new homes to begin in spring 2016, but these students would not be included in the official enrollment count until October 2016.

**PROJECTED ADA:**

Under the Local Control Funding Formula the District will be funded on the greater of current year or prior 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. The District projects it will be funded on prior year ADA in 2015-16 and current year ADA in 2016-17 and 2017-18.

|                           | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------------|----------------|----------------|----------------|
| Projected P-2 ADA         | 5,575          | 5,670          | 5,760          |
| County ADA (includes ESY) | <u>43</u>      | <u>43</u>      | <u>43</u>      |
| Total ADA                 | 5,618          | 5,713          | 5,803          |
| <br>                      |                |                |                |
| Total Funded ADA          | 5,620*         | 5,713          | 5,803          |

\*Funded on prior year ADA

**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.

|                          | 2015-16 | 2016-17 | 2017-18 |
|--------------------------|---------|---------|---------|
| Projected Unduplicated % | 48.31%  | 47.44%  | 45.96%  |

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.

Federal Revenue: All Federal Revenue is based on 2014-15 estimated allocations as currently reported by the State. We project level funding for federal programs in 2015-16. Projections include a 2.8% reduction in federal funding allocations in 2016-17 and level funding in 2017-18.

Other State Revenue: Other State Revenue is based on 2014-15 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) and a small amount of testing revenue.

The final State Budget includes one-time unrestricted funding of approximately \$525 per prior-year ADA in 2015-16. The funds apply to the backlog of mandate claims owed to districts. The District plans to use these funds to restore the required 3% Reserve for Economic Uncertainties.

The final State budget also includes one-time funding for programs to enhance teacher effectiveness. Too little information is available about this new categorical program for us to include it in the budget.

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

Other Local Revenue: Local Revenue is based on 2014-2015 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 2015-16 and 2016-17 includes \$1.2 million in revenue from Measure D, which passed on the June 5, 2012 ballot. This measure is a parcel tax of \$89 per year for five years. This revenue is not projected in 2017-18, as the current parcel tax expires June 30, 2017. The District plans to place a measure to renew this tax on the November 2015 ballot.

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 2.8% of general fund expenditures and other financing uses in 2015-16 (including the amount from fund 40). This is an increase to the Routine Restricted Maintenance Account, and will allow the district to replace decades-old equipment in order to better maintain facilities. The projections reflect the full 3% contribution beginning in 2016-17.

**EXPENDITURES:**

Salaries: 2015-16 is based on the following general fund FTEs:

|                           |              |
|---------------------------|--------------|
| Certificated              | 313.70       |
| Classified                | 123.06       |
| Management & Confidential | <u>34.60</u> |
| Total                     | 471.36       |

All projection years include estimated step and column increases based on historic costs. The Board has approved a 5% salary increase effective July 1, 2015 for all employee groups except the California School Employees Association local, which has not settled negotiations. Although this increase is not included in the budget detail, the ending fund balance includes an assignment labeled "Reserve for Negotiated Salary Increases" to account for the costs. We have not included any other salary increase in any year.

The 2015-16 budget reflects an increase of 6 certificated FTEs above the 2014-15 third interim report. Staffing will be adjusted to match actual enrollment at the start of the school year. The projection includes three additional certificated FTEs in each year in line with modest enrollment growth, including expansion at University Elementary at La Fiesta and Technology High School.

Unrestricted classified salaries in 2016-17 project the restoration of two elementary school night custodians.

Benefits: We used the following mandatory benefit rates for 2015-16:

|               |         |
|---------------|---------|
| CalSTRS       | 10.730% |
| CalPERS       | 11.874% |
| Medicare      | 1.450%  |
| OASDI         | 6.200%  |
| SUI           | 0.050%  |
| Workers' Comp | 3.270%  |

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

|         | 2015-16 | 2016-17 | 2017-18 |
|---------|---------|---------|---------|
| CalSTRS | 10.730% | 12.58%  | 14.43%  |
| CalPERS | 11.847% | 13.05%  | 16.60%  |

The 2015-16 budget reflects the actual 2% premium increase for the October 1, 2015 renewal. The projections include a conservative 10% increase to health benefit premiums in both 2016-17 and 2017-18. 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 projections assume no change to retiree medical coverage and that the current “pay-as-you-go” funding model continues.

**Supplies:** All projected years’ supply allocations are based on the current year, after removing carryover and expiring programs and grants. Beginning in 2015-16, when the RRMA contribution requirement returns to 3%, we have projected ongoing increased spending on supplies. 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. Beginning in 2015-16 and ongoing, increases are projected for RRMA expenditures to repair and maintain the district’s facilities.

**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 2015-16 budget includes \$292,000 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:** Under current law, 2014-15 is the last year of transportation funding for joint powers agencies (JPAs) such as the District’s provider, West County Transportation Agency. The final State budget provides for this funding to be returned to the member districts and become part of the LCFF funding model. It is not yet possible to determine the effect this change will have on the budget and projections, which were based on continuation of the prior funding model due to lack of better information. This uncertainty is one reason for the Budget Stabilization Reserve described below.

The food services program has been vending meals to other districts since 2007-08. In 2014-15, the largest of the participating districts took back their meal production. The loss of this customer and increased benefits costs created an ongoing operating deficit in the cafeteria fund. We eliminated the transfer of indirect costs from the cafeteria fund beginning in 2014-15. The 2015-16 budget includes a transfer out of \$286,610, based on staffing reductions that will reduce labor and benefit costs. Transfers out are projected to increase in each projection year to cover step and column and benefit cost increases. The District is working to increase sales to our students, expand services to other districts 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 future transportation funding as described above, the possibility of increases or decreases to the gap funding, projected enrollment and future health premium increases. In addition, Measure D expires at the end of 2016-17, leading to the loss of \$1.2 million in revenue each year. Accordingly, it is prudent to establish a Budget Stabilization Reserve to address the risk of budget reductions. The multi-year projection includes a reserve of \$550,000 in 2015-16 and \$420,000 in 2016-17 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 2015-16 and both subsequent years. Under current assumptions the projections show \$307,000 in deficit spending in 2016-17 and \$1.7 million in 2017-18 with the expiration of Measure D. If nothing changes, at that point it will become necessary for the Board to identify spending reductions to maintain fiscal solvency. However, we already know that the final State budget for 2015-16 will change some of the assumptions and we expect future State budgets will also change assumptions.

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 \$16.9 million to fund fully.

It is important to remember that there are also positive potential developments that are not reflected in the projections. These include:

- 1) Possible renewal of the parcel tax
- 2) Increased enrollment due to new housing within District boundaries
- 3) Proceeds from the possible sale of the Keiser property
- 4) The new one-time funding for teacher effectiveness
- 5) Additional energy savings from Prop. 39 Clean Energy Act projects



| Description   | Object Codes         | 2015-16 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 45,553,571.00                | 5.64%                      | 48,124,271.00          | 4.82%                      | 50,443,583.00          |
| 2. Federal Revenues   | 8100-8299            | 2,242,103.00                 | -0.71%                     | 2,226,201.00           | 0.00%                      | 2,226,201.00           |
| 3. Other State Revenues   | 8300-8599            | 5,348,642.00                 | -54.92%                    | 2,411,071.00           | 0.91%                      | 2,433,094.00           |
| 4. Other Local Revenues   | 8600-8799            | 4,869,068.00                 | -5.68%                     | 4,592,479.00           | -27.72%                    | 3,319,472.00           |
| 5. Other Financing Sources  |                      |                              |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 521,000.00                   | 0.00%                      | 521,000.00             | 0.00%                      | 521,000.00             |
| 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)  |                      | 58,534,384.00                | -1.13%                     | 57,875,022.00          | 1.85%                      | 58,943,350.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 22,666,806.00          |                            | 23,148,769.00          |
| b. Step & Column Adjustment   |                      |                              |                            | 328,645.00             |                            | 335,634.00             |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | 153,318.00             |                            | 153,318.00             |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 22,666,806.00                | 2.13%                      | 23,148,769.00          | 2.11%                      | 23,637,721.00          |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 5,700,548.00           |                            | 5,822,152.00           |
| b. Step & Column Adjustment   |                      |                              |                            | 64,416.00              |                            | 66,216.00              |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | 57,188.00              |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 5,700,548.00                 | 2.13%                      | 5,822,152.00           | 1.14%                      | 5,888,368.00           |
| 3. Employee Benefits  | 3000-3999            | 14,824,935.00                | 9.73%                      | 16,267,236.00          | 10.40%                     | 17,959,070.00          |
| 4. Books and Supplies   | 4000-4999            | 1,133,762.00                 | 2.93%                      | 1,166,982.00           | 0.52%                      | 1,173,106.00           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 9,674,758.00                 | 2.20%                      | 9,887,188.00           | 2.63%                      | 10,147,181.00          |
| 6. Capital Outlay   | 6000-6999            | 292,000.00                   | -100.00%                   | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 1,561,765.00                 | 2.24%                      | 1,596,727.00           | -3.52%                     | 1,540,511.00           |
| 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            | 286,610.00                   | 2.40%                      | 293,489.00             | 2.60%                      | 301,120.00             |
| 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)   |                      | 56,141,184.00                | 3.64%                      | 58,182,543.00          | 4.24%                      | 60,647,077.00          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)                               |                      |                              |                            |                        |                            |                        |
|   |                      | 2,393,200.00                 |                            | (307,521.00)           |                            | (1,703,727.00)         |
| <b>D. FUND BALANCE</b>  |                      |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)   |                      | 1,024,298.95                 |                            | 3,417,498.95           |                            | 3,109,977.95           |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 3,417,498.95                 |                            | 3,109,977.95           |                            | 1,406,250.95           |
| 3. Components of Ending Fund Balance  |                      |                              |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 5,000.00                     |                            | 5,000.00               |                            | 5,000.00               |
| b. Restricted   | 9740                 | 659,279.53                   |                            | 245,939.53             |                            | 49,288.53              |
| 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                 | 1,928,376.42                 |                            | 1,977,954.42           |                            | 402,042.00             |
| e. Unassigned/Unappropriated  |                      |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 824,843.00                   |                            | 881,084.00             |                            | 949,920.00             |
| 2. Unassigned/Unappropriated  | 9790                 | 0.00                         |                            | 0.00                   |                            | 0.42                   |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)                            |                      | 3,417,498.95                 |                            | 3,109,977.95           |                            | 1,406,250.95           |

| Description  | Object Codes | 2015-16 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>   |              |                              |                            |                        |                            |                        |
| 1. General Fund  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 824,843.00                   |                            | 881,084.00             |                            | 949,920.00             |
| c. Unassigned/Unappropriated   | 9790         | 0.00                         |                            | 0.00                   |                            | 0.42                   |
| 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         | 859,393.02                   |                            | 864,393.00             |                            | 869,493.00             |
| c. Unassigned/Unappropriated   | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)   |              | 1,684,236.02                 |                            | 1,745,477.00           |                            | 1,819,413.42           |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)   |              | 3.00%                        |                            | 3.00%                  |                            | 3.00%                  |
| <b>F. RECOMMENDED RESERVES</b>   |              |                              |                            |                        |                            |                        |
| 1. Special Education Pass-through Exclusions   |              |                              |                            |                        |                            |                        |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):   |              |                              |                            |                        |                            |                        |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?  | Yes          |                              |                            |                        |                            |                        |
| b. If you are the SELPA AU and are excluding special education pass-through funds:   |              |                              |                            |                        |                            |                        |
| 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, lines A6 and C4; enter projections)   |              |                              |                            |                        |                            |                        |
|  |              | 5,617.85                     |                            | 5,692.90               |                            | 5,716.65               |
| 3. Calculating the Reserves  |              |                              |                            |                        |                            |                        |
| a. Expenditures and Other Financing Uses (Line B11)  |              | 56,141,184.00                |                            | 58,182,543.00          |                            | 60,647,077.00          |
| 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)  |              | 56,141,184.00                |                            | 58,182,543.00          |                            | 60,647,077.00          |
| 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)  |              | 1,684,235.52                 |                            | 1,745,476.29           |                            | 1,819,412.31           |
| 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)   |              | 1,684,235.52                 |                            | 1,745,476.29           |                            | 1,819,412.31           |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)   |              | YES                          |                            | YES                    |                            | YES                    |

| Description   | Object Codes         | 2015-16 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                              |                            |                        |                            |                        |
| 1. LCFE/Revenue Limit Sources   | 8010-8099            | 44,923,080.00                | 5.69%                      | 47,478,648.00          | 4.85%                      | 49,781,174.00          |
| 2. Federal Revenues   | 8100-8299            | 20,000.00                    | 0.00%                      | 20,000.00              | 0.00%                      | 20,000.00              |
| 3. Other State Revenues   | 8300-8599            | 3,889,064.00                 | -75.62%                    | 948,334.00             | 2.00%                      | 967,289.00             |
| 4. Other Local Revenues   | 8600-8799            | 1,727,588.00                 | -15.45%                    | 1,460,703.00           | -86.81%                    | 192,696.00             |
| 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            | (7,740,798.00)               | -0.82%                     | (7,677,049.00)         | 10.21%                     | (8,460,900.00)         |
| 6. Total (Sum lines A1 thru A5c)  |                      | 42,818,934.00                | -1.37%                     | 42,230,636.00          | 0.64%                      | 42,500,259.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 19,357,926.00          |                            | 19,791,910.00          |
| b. Step & Column Adjustment   |                      |                              |                            | 280,666.00             |                            | 286,960.00             |
| c. Cost-of-Living Adjustment  |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                              |                            | 153,318.00             |                            | 153,318.00             |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 19,357,926.00                | 2.24%                      | 19,791,910.00          | 2.22%                      | 20,232,188.00          |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 3,626,452.00           |                            | 3,724,619.00           |
| b. Step & Column Adjustment   |                      |                              |                            | 40,979.00              |                            | 42,088.00              |
| c. Cost-of-Living Adjustment  |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                              |                            | 57,188.00              |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 3,626,452.00                 | 2.71%                      | 3,724,619.00           | 1.13%                      | 3,766,707.00           |
| 3. Employee Benefits  | 3000-3999            | 11,731,909.00                | 9.51%                      | 12,847,991.00          | 10.25%                     | 14,165,219.00          |
| 4. Books and Supplies   | 4000-4999            | 615,901.00                   | 5.39%                      | 649,121.00             | 0.94%                      | 655,245.00             |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 3,170,451.00                 | 2.85%                      | 3,260,898.00           | 3.82%                      | 3,385,571.00           |
| 6. Capital Outlay   | 6000-6999            | 60,000.00                    | -100.00%                   | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 1,561,765.00                 | 2.24%                      | 1,596,727.00           | -3.52%                     | 1,540,511.00           |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (48,449.00)                  | -17.57%                    | (39,938.00)            | -1.78%                     | (39,226.00)            |
| 9. Other Financing Uses   |                      |                              |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 286,610.00                   | 2.40%                      | 293,489.00             | 2.60%                      | 301,120.00             |
| 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)   |                      | 40,362,565.00                | 4.37%                      | 42,124,817.00          | 4.47%                      | 44,007,335.00          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)                               |                      |                              |                            |                        |                            |                        |
|   |                      | 2,456,369.00                 |                            | 105,819.00             |                            | (1,507,076.00)         |
| <b>D. FUND BALANCE</b>  |                      |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)   |                      | 301,850.42                   |                            | 2,758,219.42           |                            | 2,864,038.42           |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 2,758,219.42                 |                            | 2,864,038.42           |                            | 1,356,962.42           |
| 3. Components of Ending Fund Balance  |                      |                              |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 5,000.00                     |                            | 5,000.00               |                            | 5,000.00               |
| b. Restricted   | 9740                 |                              |                            |                        |                            |                        |
| c. Committed  |                      |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 | 0.00                         |                            |                        |                            |                        |
| 2. Other Commitments  | 9760                 | 0.00                         |                            |                        |                            |                        |
| d. Assigned   | 9780                 | 1,928,376.42                 |                            | 1,977,954.42           |                            | 402,042.00             |
| e. Unassigned/Unappropriated  |                      |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 824,843.00                   |                            | 881,084.00             |                            | 949,920.00             |
| 2. Unassigned/Unappropriated  | 9790                 | 0.00                         |                            | 0.00                   |                            | 0.42                   |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)                            |                      | 2,758,219.42                 |                            | 2,864,038.42           |                            | 1,356,962.42           |

| Description  | Object Codes | 2015-16 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>   |              |                              |                            |                        |                            |                        |
| 1. General Fund  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 824,843.00                   |                            | 881,084.00             |                            | 949,920.00             |
| c. Unassigned/Unappropriated   | 9790         | 0.00                         |                            | 0.00                   |                            | 0.42                   |
| (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         | 859,393.02                   |                            | 864,393.00             |                            | 869,493.00             |
| c. Unassigned/Unappropriated   | 9790         |                              |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1a thru E2c)   |              |                              |                            |                        |                            |                        |
|  |              | 1,684,236.02                 |                            | 1,745,477.00           |                            | 1,819,413.42           |
| <b>F. ASSUMPTIONS</b>  |              |                              |                            |                        |                            |                        |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |              |                              |                            |                        |                            |                        |
| See budget narrative and assumptions.  |              |                              |                            |                        |                            |                        |

| Description   | Object Codes         | 2015-16 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 630,491.00                   | 2.40%                      | 645,623.00             | 2.60%                      | 662,409.00             |
| 2. Federal Revenues   | 8100-8299            | 2,222,103.00                 | -0.72%                     | 2,206,201.00           | 0.00%                      | 2,206,201.00           |
| 3. Other State Revenues   | 8300-8599            | 1,459,578.00                 | 0.22%                      | 1,462,737.00           | 0.21%                      | 1,465,805.00           |
| 4. Other Local Revenues   | 8600-8799            | 3,141,480.00                 | -0.31%                     | 3,131,776.00           | -0.16%                     | 3,126,776.00           |
| 5. Other Financing Sources  |                      |                              |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 521,000.00                   | 0.00%                      | 521,000.00             | 0.00%                      | 521,000.00             |
| b. Other Sources  | 8930-8979            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions  | 8980-8999            | 7,740,798.00                 | -0.82%                     | 7,677,049.00           | 10.21%                     | 8,460,900.00           |
| 6. Total (Sum lines A1 thru A5c)  |                      | 15,715,450.00                | -0.45%                     | 15,644,386.00          | 5.11%                      | 16,443,091.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 3,308,880.00           |                            | 3,356,859.00           |
| b. Step & Column Adjustment   |                      |                              |                            | 47,979.00              |                            | 48,674.00              |
| c. Cost-of-Living Adjustment  |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                              |                            |                        |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 3,308,880.00                 | 1.45%                      | 3,356,859.00           | 1.45%                      | 3,405,533.00           |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 2,074,096.00           |                            | 2,097,533.00           |
| b. Step & Column Adjustment   |                      |                              |                            | 23,437.00              |                            | 24,128.00              |
| c. Cost-of-Living Adjustment  |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                              |                            |                        |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 2,074,096.00                 | 1.13%                      | 2,097,533.00           | 1.15%                      | 2,121,661.00           |
| 3. Employee Benefits  | 3000-3999            | 3,093,026.00                 | 10.55%                     | 3,419,245.00           | 10.96%                     | 3,793,851.00           |
| 4. Books and Supplies   | 4000-4999            | 517,861.00                   | 0.00%                      | 517,861.00             | 0.00%                      | 517,861.00             |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 6,504,307.00                 | 1.88%                      | 6,626,290.00           | 2.04%                      | 6,761,610.00           |
| 6. Capital Outlay   | 6000-6999            | 232,000.00                   | -100.00%                   | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | 48,449.00                    | -17.57%                    | 39,938.00              | -1.78%                     | 39,226.00              |
| 9. Other Financing Uses   |                      |                              |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Uses   | 7630-7699            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments (Explain in Section F below)  |                      |                              |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)   |                      | 15,778,619.00                | 1.77%                      | 16,057,726.00          | 3.62%                      | 16,639,742.00          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                              |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      |                              |                            |                        |                            |                        |
|   |                      | (63,169.00)                  |                            | (413,340.00)           |                            | (196,651.00)           |
| <b>D. FUND BALANCE</b>  |                      |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)   |                      | 722,448.53                   |                            | 659,279.53             |                            | 245,939.53             |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 659,279.53                   |                            | 245,939.53             |                            | 49,288.53              |
| 3. Components of Ending Fund Balance  |                      |                              |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 0.00                         |                            |                        |                            |                        |
| b. Restricted   | 9740                 | 659,279.53                   |                            | 245,939.53             |                            | 49,288.53              |
| 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)                               |                      | 659,279.53                   |                            | 245,939.53             |                            | 49,288.53              |

| Description  | Object Codes | 2015-16 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>   |              |                              |                            |                        |                            |                        |
| 1. General Fund  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         |                              |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties  | 9789         |                              |                            |                        |                            |                        |
| c. Unassigned/Unappropriated   | 9790         |                              |                            |                        |                            |                        |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)   |              |                              |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         |                              |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties  | 9789         |                              |                            |                        |                            |                        |
| c. Unassigned/Unappropriated   | 9790         |                              |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1a thru E2c)   |              |                              |                            |                        |                            |                        |
| <b>F. ASSUMPTIONS</b>  |              |                              |                            |                        |                            |                        |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |              |                              |                            |                        |                            |                        |

**SECTION VII.**

**CASH FLOW**

**PROJECTED MONTHLY CASH FLOW: General Fund  
FISCAL YEAR 2015-16**

**Cotati-Rohnert Park USD**

|  | Object    | JUL         | AUG         | SEP         | OCT         | NOV         | DEC         | JAN         | FEB         | MAR         | APR         | MAY       | JUNE      | Accruals  | Projected Totals |
|--|-----------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------|-----------|-----------|------------------|
| <b>A. BEGINNING CASH</b>   |           | 3,042,454   | (393,774)   | (4,180,190) | (5,359,207) | (8,230,371) | (7,812,675) | 50,603      | (2,221,730) | (4,407,313) | (5,054,399) | 1,025,393 | 545,582   |           |                  |
| <b>B. REVENUES</b>   |           |             |             |             |             |             |             |             |             |             |             |           |           |           |                  |
| Principal Apportionment/LCFF   | 8011      | 1,174,234   | 1,174,234   | 2,113,621   | 2,113,621   | 2,113,621   | 2,113,621   | 2,113,621   | 2,113,621   | 2,113,621   | 2,113,621   | 2,113,621 | 2,113,621 | -         | 23,484,678       |
| Education Protection Act (EPA)   | 8012      |             |             | 1,716,861   |             |             | 1,716,861   |             |             | 1,716,861   |             |           | 1,716,862 |           | 6,867,445        |
| Special Ed Prop. Taxes   | 8097      |             |             |             |             |             |             |             |             | 315,246     |             |           | 315,245   |           | 630,491          |
| Property Taxes   | 802x-804x | -           |             | -           |             |             | 7,500,000   |             |             |             | 7,000,000   |           | 926,555   |           | 15,426,555       |
| Interfund Transfer Out, Fd 13 & 14   | 8091      |             |             |             |             |             |             |             |             |             |             |           |           |           | -                |
| In Lieu Taxes to Charter Schools   | 8096      | (42,780)    | (42,780)    | (77,004)    | (77,004)    | (77,004)    | (77,004)    | (77,004)    | (77,004)    | (77,004)    | (77,004)    | (77,004)  | (77,002)  |           | (855,598)        |
| Federal Revenue  | 8100-8299 | 5,000       | 1,000       | 120,000     | 70,000      | 6,000       | 146,000     | 14,250      | 6,000       | 176,000     | 10,000      | 490,000   | 154,000   | 925,922   | 2,124,172        |
| Other State Revenue  | 8300-8599 |             | 5,000       | 219,375     | 1,419       | 2,861,279   | -           | 200,000     | 223,000     | 150,000     | 319,375     | 297,011   | 5,000     | 1,067,183 | 5,348,642        |
| Measure D Parcel Tax Revenue   | 8621      |             |             |             |             |             | 660,000     |             |             |             | 515,000     |           | 35,000    |           | 1,210,000        |
| Other Local Revenue  | 8600-8792 | 20,000      | 80,000      | 80,000      | 350,000     | 320,000     | 350,000     | 350,000     | 350,000     | 350,000     | 350,000     | 350,000   | 350,000   | 359,068   | 3,659,068        |
| Interfund Transfer In, Fd 40   | 8919      |             |             |             |             |             |             |             |             |             |             |           | 521,000   |           | 521,000          |
| <b>TOTAL REVENUES</b>  |           | 1,156,454   | 1,217,454   | 4,172,853   | 2,458,036   | 5,223,896   | 12,409,478  | 2,600,867   | 2,615,617   | 4,744,724   | 10,230,992  | 3,173,628 | 6,060,281 | 2,352,173 | 58,416,453       |
| <b>C. EXPENDITURES</b>   |           |             |             |             |             |             |             |             |             |             |             |           |           |           |                  |
| Certificated Salaries  | 1000-1999 | 280,000     | 2,100,000   | 2,140,000   | 2,120,000   | 2,170,000   | 2,140,000   | 2,120,000   | 2,125,000   | 2,125,000   | 2,125,000   | 2,130,000 | 2,125,000 | 37,751    | 23,737,751       |
| Classified Salaries  | 2000-2999 | 215,000     | 470,000     | 500,000     | 500,000     | 500,000     | 500,000     | 500,000     | 500,000     | 500,000     | 500,000     | 500,000   | 500,000   | 132,273   | 5,817,273        |
| Employee Benefits  | 3000-3999 | 375,000     | 1,295,000   | 1,300,000   | 1,320,000   | 1,330,000   | 1,320,000   | 1,320,000   | 1,320,000   | 1,320,000   | 1,320,000   | 1,325,000 | 1,320,000 | 147,975   | 15,012,975       |
| Books and Supplies   | 4000-4999 | 20,000      | 80,000      | 110,000     | 120,000     | 120,000     | 120,000     | 100,000     | 100,000     | 120,000     | 70,000      | 90,000    | 60,000    | 23,762    | 1,133,762        |
| Svcs/Other Oper Exps   | 5000-5999 | 805,000     | 680,000     | 820,000     | 850,000     | 940,000     | 1,010,000   | 795,000     | 805,000     | 612,000     | 440,000     | 665,000   | 725,000   | 527,758   | 9,674,758        |
| Capital Outlay   | 6000-6999 | 100,000     | 192,000     |             |             |             |             |             |             |             |             |           |           |           | 292,000          |
| Other Outgo  | 7000-7999 | 186,870     | 186,870     | 281,870     | 96,200      | 96,200      | 96,200      | 96,200      | 96,200      | 106,200     | 96,200      | 96,200    | 96,200    | 30,355    | 1,561,765        |
| Transfer Out to Fund 13  | 7619      |             |             |             |             |             |             |             |             | 286,610     |             |           |           |           | 286,610          |
| <b>TOTAL EXPENDITURES</b>  |           | 1,981,870   | 5,003,870   | 5,151,870   | 5,006,200   | 5,156,200   | 5,186,200   | 4,931,200   | 4,946,200   | 5,069,810   | 4,551,200   | 4,806,200 | 4,826,200 | 899,874   | 57,516,894       |
| <b>CHANGES IN CURRENT ASSETS:</b>  |           |             |             |             |             |             |             |             |             |             |             |           |           |           |                  |
| <b>D-1 INCREASE (DECREASE)</b>   |           |             |             |             |             |             |             |             |             |             |             |           |           |           |                  |
| Cash in Bank/Awaiting Deposit  | 9120-9140 | (30,000)    |             |             |             |             |             |             |             |             |             |           |           | 15,000    | (15,000)         |
| Accounts Receivable  | 9210-9299 |             |             |             | (32,000)    | (350,000)   | (640,000)   | (200,000)   | (300,000)   | (800,000)   | (400,000)   | (227,761) |           |           | (2,949,761)      |
| Due from Other Funds   | 9310-9319 | (150,000)   |             | -           |             |             |             |             |             | 250,000     |             |           |           |           | 100,000          |
| Prepaid Expenditures   | 9330      |             |             |             |             |             |             |             |             |             |             |           | 5,000     |           | 5,000            |
| <b>TOTAL CHANGES IN ASSETS</b>   |           | (180,000)   | -           | -           | (32,000)    | (350,000)   | (640,000)   | (200,000)   | (300,000)   | (550,000)   | (400,000)   | (227,761) | 20,000    |           | (2,859,761)      |
| <b>CHANGES IN LIABILITIES: (INCREASE)</b>  |           |             |             |             |             |             |             |             |             |             |             |           |           |           |                  |
| <b>D-2 DECREASE</b>  |           |             |             |             |             |             |             |             |             |             |             |           |           |           |                  |
| Accounts Payable/<br>Payroll/Due to Govt   | 9500-9599 | 2,150,000   |             | 200,000     | 355,000     |             |             | 142,000     | 155,000     | 872,000     |             | (325,000) |           |           | 3,549,000        |
| Due to Other Funds   | 9610      |             |             |             |             |             |             |             |             |             |             |           |           |           | -                |
| Temporary Loan-Fd 17   | 9615      | 640,812     |             |             |             |             |             |             |             |             |             | (600,000) | 600,000   |           | 640,812          |
| Temporary Loan-Fd 21   | 9640      |             |             |             |             |             |             |             |             |             |             |           |           |           | -                |
| Deferred Revenue   | 9650-9659 |             |             |             |             |             |             |             |             |             |             |           |           |           | -                |
| <b>TOTAL CHANGE IN LIABILITIES</b>   |           | 2,790,812   | -           | 200,000     | 355,000     | -           | -           | 142,000     | 155,000     | 872,000     | -           | (925,000) | 600,000   |           | 4,189,812        |
| <b>D-3 AUDIT ADJUSTMENTS</b>   | 97xx      |             |             |             |             |             |             |             |             |             |             |           |           |           | -                |
| <b>NET INCREASE (DECREASE) IN CASH FROM CHANGES IN ASSETS, LIABILITIES AND AUDIT ADJUSTMENTS</b> |           | (2,610,812) | -           | (200,000)   | (323,000)   | 350,000     | 640,000     | 58,000      | 145,000     | (322,000)   | 400,000     | 1,152,761 | (620,000) |           | (1,330,051)      |
| <b>NET CHANGE IN CASH: INCREASE (DECREASE)</b>   |           | (3,436,228) | (3,786,416) | (1,179,017) | (2,871,164) | 417,696     | 7,863,278   | (2,272,333) | (2,185,583) | (647,086)   | 6,079,792   | (479,811) | 614,081   |           | (1,882,791)      |
| <b>F-1 CASH BALANCE AT MONTH-END</b>   |           | (393,774)   | (4,180,190) | (5,359,207) | (8,230,371) | (7,812,675) | 50,603      | (2,221,730) | (4,407,313) | (5,054,399) | 1,025,393   | 545,582   | 1,159,663 |           |                  |
| <b>F-2 CASH BALANCE AT YEAR-END</b>  |           |             |             |             |             |             |             |             |             |             |             |           |           |           | 1,159,663        |
| <b>Cumulative Temporary Interfund Loans</b>  |           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | (600,000) | -         |           | -                |
| Est. Max. Loan from County Treasurer thru 4-25-16  |           |             |             |             |             | 14,000,000  |             |             |             | 14,000,000  |             |           |           |           |                  |



**Cotati-Rohnert Park USD**  
**Cash Flow Narrative for Fund 01, General Fund**  
**2015-16 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 25, 2016 due to the timing of property tax receipts, federal revenue and special education revenue passed through by the Sonoma County SELPA.

The final State budget for 2015-16 eliminates all the LCFF funding deferrals. It provides for a new one-time payment toward the mandated cost claim backlog of \$525 per prior-year student, a total of approximately \$2.9 million. This projection assumes that payments will follow the same pattern as the 2014-15 mandated cost payments, with 90% paid in November and the final 10% paid in March.

The final State budget also includes new one-time revenue for a teacher effectiveness block grant. The details of this funding aren't yet known so it is not reflected in the budget or this 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. Instead, the total estimated cost was designated as an assignment of ending fund balance. To have a more realistic cash flow, these costs have been distributed to the salary and benefit lines. Also, RPCEA has agreed to be paid over eleven months, August through June, rather than August through May. This better matches their work calendar and the timing of receipt of State funding and is reflected in this cash flow.

**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 A6 and C9):

District's ADA Standard Percentage Level:

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

DATA ENTRY: For the Second and Third Prior Years, enter data in the Revenue Limit Funded ADA, Original Budget column. For the First Prior Year, enter the data in the Estimated Funded ADA, Original Budget column. All other data are extracted.

| Fiscal Year                 | Revenue Limit (Funded) ADA/Estimated Funded ADA   |   | ADA Variance Level<br><br>(If Budget is greater than Actuals, else N/A) | Status |
|-----------------------------|---|---|---|--------|
|                             | Original Budget<br>(Form RL, Line 5c)<br>(Form A, Lines A6 and C4)<br>(Form A, Lines A6 and C9) | Estimated/Unaudited Actuals<br>(Form RL, Line 5c)<br>(Form A, Lines A6 and C4)<br>(Form A, Lines A6 and C9) |   |        |
| Third Prior Year (2012-13)  | 5,598.95  | 5,697.41  | N/A   | Met    |
| Second Prior Year (2013-14) | 5,623.20  | 5,624.00  | N/A   | Met    |
| First Prior Year (2014-15)  | 5,619.18  | 5,619.98  | N/A   | Met    |
| Budget Year (2015-16)       | 5,619.95  |   |   |        |

**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 A6 and C9):

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.

| Fiscal Year                 | Budget | Enrollment | CBEDS Actual | Enrollment Variance Level<br>(If Budget is greater than Actual, else N/A) | Status |
|-----------------------------|--------|------------|--------------|---|--------|
| Third Prior Year (2012-13)  |        | 5,730      | 5,770        | N/A   | Met    |
| Second Prior Year (2013-14) |        | 5,687      | 5,788        | N/A   | Met    |
| First Prior Year (2014-15)  |        | 5,838      | 5,868        | N/A   | Met    |
| Budget Year (2015-16)       |        | 5,868      |              |   |        |

**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)

First prior year (2014-15) budget has been revised to exclude county program ADA in order to be comparable to CBEDS.

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.

| Fiscal Year   | P-2 ADA<br>Estimated/Unaudited Actuals<br>(Form A, Lines 3, 6, and 26)<br>(Form A, Lines A6 and C4)<br>(Form A, Lines A6 and C9) |       | Enrollment<br>CBEDS Actual<br>(Criterion 2, Item 2A) | Historical Ratio<br>of ADA to Enrollment |
|---|--|-------|--|--|
|   | Third Prior Year (2012-13)   | 5,584 |  | 5,770                                    |
| Second Prior Year (2013-14)   | 5,624  |       | 5,788  | 97.2%                                    |
| First Prior Year (2014-15)  | 5,620  |       | 5,868  | 95.8%                                    |
| Historical Average Ratio:   |  |       |  | 96.6%                                    |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): |  |       |  | 97.1%                                    |

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

DATA ENTRY: Enter Estimated P-2 ADA data in the first column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. All other data are extracted or calculated.

| Fiscal Year                   | Estimated P-2 ADA<br>Budget<br>(Form A, Lines A6 and C9) | Enrollment<br>Budget/Projected<br>(Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|--|--|----------------------------|--------|
| Budget Year (2015-16)         | 5,618  | 5,868  | 95.7%                      | Met    |
| 1st Subsequent Year (2016-17) | 5,713  | 5,968  | 95.7%                      | Met    |
| 2nd Subsequent Year (2017-18) | 5,803  | 6,063  | 95.7%                      | 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)

To be conservative, we have projected ADA based on 2014-15 rather than the historical average.

**4. CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

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

|   | Budget Year<br>(2015-16)            | 1st Subsequent Year<br>(2016-17)     | 2nd Subsequent Year<br>(2017-18)             |
|---|-------------------------------------|--------------------------------------|--|
| LCFF Target (Reference Only)  | 49,292,432.00                       | 50,916,631.00                        | 52,801,790.00                                |
| <b>Step 1 - Change in Population</b>  |                                     |                                      |  |
| a. ADA (Funded)<br>(Form A, lines A6 and C4)  | Prior Year<br>(2014-15)<br>5,619.98 | Budget Year<br>(2015-16)<br>5,619.95 | 1st Subsequent Year<br>(2016-17)<br>5,712.85 |
| b. Prior Year ADA (Funded)  |                                     | 5,619.98                             | 5,619.95                                     |
| c. Difference (Step 1a minus Step 1b)   |                                     | (0.03)                               | 92.90  |
| d. Percent Change Due to Population<br>(Step 1c divided by Step 1b)                     |                                     | 0.00%                                | 1.65%  |
| <b>Step 2 - Change in Funding Level</b>   |                                     |                                      |  |
| a. Prior Year LCFF Funding  | 41,064,628.00                       | 45,780,970.00                        | 48,387,014.00                                |
| 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)   | 4,640,903.00                        | 1,896,358.00                         | 1,634,363.00                                 |
| d. Economic Recovery Target Funding<br>(current year increment)                         |                                     |                                      |  |
| e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)                                 | 4,640,903.00                        | 1,896,358.00                         | 1,634,363.00                                 |
| f. Percent Change Due to Funding Level<br>(Step 2e divided by Step 2a)                  | 11.30%                              | 4.14%                                | 3.38%  |
| <b>Step 3 - Total Change in Population and Funding Level<br/>(Step 1d plus Step 2f)</b> | 11.30%                              | 5.79%                                | 4.96%  |
| <b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>                                   | <b>10.30% to 12.30%</b>             | <b>4.79% to 6.79%</b>                | <b>3.96% to 5.96%</b>                        |

**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<br>(2014-15) | Budget Year<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Projected Local Property Taxes<br>(Form 01, Objects 8021 - 8089)                      | 17,281,923.00           | 15,426,555.00            | 15,735,086.00                    | 16,049,788.00                    |
| Percent Change from Previous Year   |                         | N/A                      | N/A                              | N/A                              |
| <b>Basic Aid Standard<br/>(percent change from<br/>previous year, plus/minus 1%):</b> |                         | 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<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|--|--------------------------|----------------------------------|----------------------------------|
| <b>Necessary Small School Standard<br/>(Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f,<br/>plus/minus 1%):</b> | 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<br>(2014-15) | Budget Year<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| LCFF Revenue<br>(Fund 01, Objects 8011, 8012, 8020-8089) | 41,064,628.00           | 45,778,678.00            | 48,387,014.00                    | 50,743,160.00                    |
| District's Projected Change in LCFF Revenue:             |                         | 11.48%                   | 5.70%                            | 4.87%                            |
| <b>LCFF Revenue Standard:</b>                            |                         | <b>10.30% to 12.30%</b>  | <b>4.79% to 6.79%</b>            | <b>3.96% to 5.96%</b>            |
| <b>Status:</b>   |                         | 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<br>(Resources 0000-1999) |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
|                             | Salaries and Benefits<br>(Form 01, Objects 1000-3999)               | Total Expenditures<br>(Form 01, Objects 1000-7499) |  |
| Third Prior Year (2012-13)  | 27,940,471.64   | 32,575,539.97                                      | 85.8%  |
| Second Prior Year (2013-14) | 30,301,212.28   | 35,093,652.01                                      | 86.3%  |
| First Prior Year (2014-15)  | 34,683,943.00   | 39,802,482.02                                      | 87.1%  |
|                             | Historical Average Ratio:   |  | 86.4%  |

  

|  | Budget Year<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|--|--------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage<br>(Criterion 10B, Line 4):   | 3.0%                     | 3.0%                             | 3.0%                             |
| <b>District's Salaries and Benefits Standard<br/>(historical average ratio, plus/minus the greater<br/>of 3% or the district's reserve standard percentage):</b> | <b>83.4% to 89.4%</b>    | <b>83.4% to 89.4%</b>            | <b>83.4% to 89.4%</b>            |

**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<br>(Resources 0000-1999)   |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|--------|
|                               | Salaries and Benefits<br>(Form MYP, Lines B1-B3) | Total Expenditures<br>(Form MYP, Lines B1-B8, B10) |  |        |
| Budget Year (2015-16)         | 34,716,287.00                                    | 40,075,955.00                                      | 86.6%  | Met    |
| 1st Subsequent Year (2016-17) | 36,364,520.00                                    | 41,831,328.00                                      | 86.9%  | Met    |
| 2nd Subsequent Year (2017-18) | 38,164,114.00                                    | 43,706,215.00                                      | 87.3%  | 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<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. District's Change in Population and Funding Level<br>(Criterion 4A1, Step 3):                             | 11.30%                   | 5.79%                            | 4.96%                            |
| <b>2. District's Other Revenues and Expenditures<br/>Standard Percentage Range (Line 1, plus/minus 10%):</b> | <b>1.30% to 21.30%</b>   | <b>-4.21% to 15.79%</b>          | <b>-5.04% to 14.96%</b>          |
| 3. District's Other Revenues and Expenditures<br>Explanation Percentage Range (Line 1, plus/minus 5%):       | 6.30% to 16.30%          | .79% to 10.79%                   | -.04% to 9.96%                   |

**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<br>Over Previous Year | Change Is Outside<br>Explanation Range |
|---|--------------|--------------------------------------|--|
| <b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b> |              |                                      |  |
| First Prior Year (2014-15)  | 2,562,647.00 |                                      |  |
| Budget Year (2015-16)   | 2,242,103.00 | -12.51%                              | Yes                                    |
| 1st Subsequent Year (2016-17)   | 2,226,201.00 | -0.71%                               | Yes                                    |
| 2nd Subsequent Year (2017-18)   | 2,226,201.00 | 0.00%                                | No                                     |

**Explanation:**  
(required if Yes)

In 2014-15, the district had \$159,659 of carryover in Title I and Title III and received payment of prior year Medi-cal Administrative Activities (MAA) claims. Future year Medi-Cal Billing and MAA funds are budgeted conservatively until the funds are actually received. Revenue in 14-15 is \$272,013 in those resources, but we have budgeted only \$120,000 in 2015-16. Without the \$311,672 in prior year revenue and current year reimbursements in 2014-15, the 2015-16 budget would meet the standard. A 2.8% sequestration reduction is projected for Title I in 2016-17.

|   |              |         |     |
|---|--------------|---------|-----|
| <b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b> |              |         |     |
| First Prior Year (2014-15)  | 2,906,860.00 |         |     |
| Budget Year (2015-16)   | 5,348,642.00 | 84.00%  | Yes |
| 1st Subsequent Year (2016-17)   | 2,411,071.00 | -54.92% | Yes |
| 2nd Subsequent Year (2017-18)   | 2,433,094.00 | 0.91%   | No  |

**Explanation:**  
(required if Yes)

The final State budget includes an unrestricted one-time allocation in 2015-16 as a repayment of some of the funds owed school districts for mandated cost claims. The district has budgeted \$525 per ADA, or \$2,950,106. Without these one-time funds, the standard would be met in 2015-16 and 2016-17.

|   |              |         |     |
|---|--------------|---------|-----|
| <b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b> |              |         |     |
| First Prior Year (2014-15)  | 6,037,887.64 |         |     |
| Budget Year (2015-16)   | 4,869,068.00 | -19.36% | Yes |
| 1st Subsequent Year (2016-17)   | 4,592,479.00 | -5.68%  | Yes |
| 2nd Subsequent Year (2017-18)   | 3,319,472.00 | -27.72% | Yes |

**Explanation:**  
(required if Yes)

The district budgets donation revenue when it is received. The reduction of over \$511,000 in current year donations, \$168,592 in Ed Tech Voucher funds, a reduction in lease revenues in each of the two future years, and reductions in revenue for ROP all contribute to the differences in local revenue. The biggest reduction, however, is the projected loss of \$1.2 million in 2017-18, as the current parcel tax expires at the end of 2016-17. The district plans to put a measure on the ballot in November 2015 to renew the parcel tax.

|  |              |         |     |
|--|--------------|---------|-----|
| <b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b> |              |         |     |
| First Prior Year (2014-15)   | 1,641,764.87 |         |     |
| Budget Year (2015-16)  | 1,133,762.00 | -30.94% | Yes |
| 1st Subsequent Year (2016-17)  | 1,166,982.00 | 2.93%   | No  |
| 2nd Subsequent Year (2017-18)  | 1,173,106.00 | 0.52%   | No  |

**Explanation:**  
(required if Yes)

The district does not budget prior year carryover or future possible donations with the adopted budget. The 2014-15 budget includes \$399,903 in supply accounts that is not budgeted in 2015-16 because they are tied to local revenue that is uncertain. Restricted resources include \$161,798 in supply accounts that is not included in the 2015-16 budget because it is tied to 2013-14 carryover into 2014-15, and carryover into 2015-16 has yet to be determined.

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

|                               |               |        |     |
|-------------------------------|---------------|--------|-----|
| First Prior Year (2014-15)    | 9,820,360.64  |        |     |
| Budget Year (2015-16)         | 9,674,758.00  | -1.48% | Yes |
| 1st Subsequent Year (2016-17) | 9,887,188.00  | 2.20%  | No  |
| 2nd Subsequent Year (2017-18) | 10,147,181.00 | 2.63%  | No  |

**Explanation:**  
(required if Yes)

Federal carryover of \$159,659 into 2014-15 was allocated to services for professional development. Without the additional allocation to services in 2014-15, the standard would be met. The district anticipates some federal carryover into 2015-16, which will also be designated for professional development.

**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<br>Over Previous Year | Status  |
|---|---------------|--------------------------------------|---------|
| <b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>                     |               |                                      |         |
| First Prior Year (2014-15)  | 11,507,394.64 |                                      |         |
| Budget Year (2015-16)   | 12,459,813.00 | 8.28%                                | Met     |
| 1st Subsequent Year (2016-17)   | 9,229,751.00  | -25.92%                              | Not Met |
| 2nd Subsequent Year (2017-18)   | 7,978,767.00  | -13.55%                              | Not Met |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b> |               |                                      |         |
| First Prior Year (2014-15)  | 11,462,125.51 |                                      |         |
| Budget Year (2015-16)   | 10,808,520.00 | -5.70%                               | Not Met |
| 1st Subsequent Year (2016-17)   | 11,054,170.00 | 2.27%                                | Met     |
| 2nd Subsequent Year (2017-18)   | 11,320,287.00 | 2.41%                                | 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)

In 2014-15, the district had \$159,659 of carryover in Title I and Title III and received payment of prior year Medi-cal Administrative Activities (MAA) claims. Future year Medi-Cal Billing and MAA funds are budgeted conservatively until the funds are actually received. Revenue in 14-15 is \$272,013 in those resources, but we have budgeted only \$120,000 in 2015-16. Without the \$311,672 in prior year revenue and current year reimbursements in 2014-15, the 2015-16 budget would meet the standard. A 2.8% sequestration reduction is projected for Title I in 2016-17.

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

The final State budget includes an unrestricted one-time allocation in 2015-16 as a repayment of some of the funds owed school districts for mandated cost claims. The district has budgeted \$525 per ADA, or \$2,950,106. Without these one-time funds, the standard would be met in 2015-16 and 2016-17.

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

The district budgets donation revenue when it is received. The reduction of over \$511,000 in current year donations, \$168,592 in Ed Tech Voucher funds, a reduction in lease revenues in each of the two future years, and reductions in revenue for ROP all contribute to the differences in local revenue. The biggest reduction, however, is the projected loss of \$1.2 million in 2017-18, as the current parcel tax expires at the end of 2016-17. The district plans to put a measure on the ballot in November 2015 to renew the parcel tax.

- 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 2014-15 budget includes \$399,903 in supply accounts that is not budgeted in 2015-16 because they are tied to local revenue that is uncertain. Restricted resources include \$161,798 in supply accounts that is not included in the 2015-16 budget because it is tied to 2013-14 carryover into 2014-15, and carryover into 2015-16 has yet to be determined.

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

Federal carryover of \$159,659 into 2014-15 was allocated to services for professional development. Without the additional allocation to services in 2014-15, the standard would be met. The district anticipates some federal carryover into 2015-16, which will also be designated for professional development.

**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 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

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 revenue 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)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

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

|  |               |   |   |         |
|--|---------------|---|---|---------|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) | 56,141,184.00 |   |   |         |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)  |               | 3% Required<br>Minimum Contribution<br>(Line 2c times 3%) | Budgeted Contribution <sup>1</sup><br>to the Ongoing and Major<br>Maintenance Account | Status  |
| c. Net Budgeted Expenditures and Other Financing Uses                          | 56,141,184.00 | 1,684,235.52  | 1,590,599.00  | Not Met |

<sup>1</sup> 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:

- |                                     |  |
|-------------------------------------|--|
| <input type="checkbox"/>            | Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998) |
| <input type="checkbox"/>            | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])                              |
| <input checked="" type="checkbox"/> | Other (explanation must be provided)   |

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

The final state budget includes flexibility for the Routine Restricted Maintenance Account. Districts are allowed to phase in the 3% requirement. The district has increased the contribution to RRMA to 2.83% in 2015-16. Current projections include a 3% contribution to RRMA in 2016-17 and 2017-18.

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

|   | Third Prior Year<br>(2012-13) | Second Prior Year<br>(2013-14) | First Prior Year<br>(2014-15) |
|---|-------------------------------|--------------------------------|-------------------------------|
| 1. District's Available Reserve Amounts (resources 0000-1999)   |                               |                                |                               |
| a. Reserve for Economic Uncertainties<br>(Funds 01 and 17, Object 9789)   | 580,000.00                    | 1,340,130.46                   | 1,125,983.44                  |
| b. Unassigned/Unappropriated<br>(Funds 01 and 17, Object 9790)  | 389,214.07                    | 0.00                           | 0.00                          |
| c. Negative General Fund Ending Balances in Restricted<br>Resources (Fund 01, Object 979Z, if negative, for each of<br>resources 2000-9999) | 0.00                          | 0.00                           | 0.00                          |
| d. Available Reserves (Lines 1a through 1c)   | 969,214.07                    | 1,340,130.46                   | 1,125,983.44                  |
| 2. Expenditures and Other Financing Uses  |                               |                                |                               |
| a. District's Total Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999)   | 47,390,244.55                 | 50,149,521.90                  | 53,425,255.51                 |
| b. Plus: Special Education Pass-through Funds (Fund 10, resources<br>3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)              |                               |                                | 0.00                          |
| c. Total Expenditures and Other Financing Uses<br>(Line 2a plus Line 2b)  | 47,390,244.55                 | 50,149,521.90                  | 53,425,255.51                 |
| 3. District's Available Reserve Percentage<br>(Line 1d divided by Line 2c)  | 2.0%                          | 2.7%                           | 2.1%                          |
| <b>District's Deficit Spending Standard Percentage Levels<br/>(Line 3 times 1/3):</b>   | <b>0.7%</b>                   | <b>0.9%</b>                    | <b>0.7%</b>                   |

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

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year                              | Net Change in<br>Unrestricted Fund Balance<br>(Form 01, Section E) | Total Unrestricted Expenditures<br>and Other Financing Uses<br>(Form 01, Objects 1000-7999) | Deficit Spending Level<br>(If Net Change in Unrestricted Fund<br>Balance is negative, else N/A) | Status  |
|--|--|---|---|---------|
| Third Prior Year (2012-13)               | (1,004,941.60)   | 32,575,539.97   | 3.1%  | Not Met |
| Second Prior Year (2013-14)              | (1,237,954.63)   | 35,093,752.01   | 3.5%  | Not Met |
| First Prior Year (2014-15)               | (381,382.02)   | 39,802,482.02   | 1.0%  | Not Met |
| Budget Year (2015-16) (Information only) | 2,456,369.00   | 40,362,565.00   |   |         |

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

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

**Explanation:**  
(required if NOT met)

Funding reductions due to the State budget crisis have been severely damaging. The district closed schools, increased class sizes, reduced personnel, instructional days, and salary and benefits for all employees. The results were devastating, as more and more students chose to leave the district. The district has focused on increasing student achievement and enrollment. These efforts are succeeding and projections indicate the LCFF will increase funding in the budget and future years. The district will use part of the one-time funding from the State to restore reserves in 2015-16.

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

| Fiscal Year                              | Unrestricted General Fund Beginning Balance <sup>2</sup><br>(Form 01, Line F1e, Unrestricted Column) |                             | Beginning Fund Balance<br>Variance Level<br>(If overestimated, else N/A) | Status |
|--|--|-----------------------------|--|--------|
|  | Original Budget  | Estimated/Unaudited Actuals |  |        |
| Third Prior Year (2012-13)               | 1,892,088.96   | 2,926,128.67                | N/A  | Met    |
| Second Prior Year (2013-14)              | 1,484,516.92   | 1,921,187.07                | N/A  | Met    |
| First Prior Year (2014-15)               | 366,057.06   | 683,232.44                  | N/A  | Met    |
| Budget Year (2015-16) (Information only) | 301,850.42   |                             |  |        |

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

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

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

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

**Explanation:**  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

| Percentage Level            | District ADA |     |         |
|-----------------------------|--------------|-----|---------|
| 5% or \$65,000 (greater of) | 0            | to  | 300     |
| 4% or \$65,000 (greater of) | 301          | to  | 1,000   |
| 3%                          | 1,001        | to  | 30,000  |
| 2%                          | 30,001       | to  | 400,000 |
| 1%                          | 400,001      | and | over    |

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

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

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

|   | Budget Year<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|---|--------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Form A, Lines A6 and C4): | 5,618                    | 5,713                            | 5,803                            |
| <b>District's Reserve Standard Percentage Level:</b>  | <b>3%</b>                | <b>3%</b>                        | <b>3%</b>                        |

**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<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|---|--------------------------|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds<br>(Fund 10, resources 3300-3499 and 6500-6540,<br>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<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999) (Form MYP, Line B11)       | 56,141,184.00            | 58,182,543.00                    | 60,647,077.00                    |
| 2. Plus: Special Education Pass-through<br>(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) |                          |                                  |                                  |
| 3. Total Expenditures and Other Financing Uses<br>(Line B1 plus Line B2)                            | 56,141,184.00            | 58,182,543.00                    | 60,647,077.00                    |
| 4. Reserve Standard Percentage Level  | 3%                       | 3%                               | 3%                               |
| 5. Reserve Standard - by Percent<br>(Line B3 times Line B4)   | 1,684,235.52             | 1,745,476.29                     | 1,819,412.31                     |
| 6. Reserve Standard - by Amount<br>(\$65,000 for districts with 0 to 1,000 ADA, else 0)             | 0.00                     | 0.00                             | 0.00                             |
| 7. <b>District's Reserve Standard<br/>(Greater of Line B5 or Line B6)</b>                           | <b>1,684,235.52</b>      | <b>1,745,476.29</b>              | <b>1,819,412.31</b>              |

**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<br>(Unrestricted resources 0000-1999 except Line 4):   | Budget Year<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYP, Line E1a)  | 0.00                     |                                  |                                  |
| 2. General Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYP, Line E1b)  | 824,843.00               | 881,084.00                       | 949,920.00                       |
| 3. General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYP, Line E1c)  | 0.00                     | 0.00                             | 0.42                             |
| 4. General Fund - Negative Ending Balances in Restricted Resources<br>(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)<br>(Form MYP, Line E1d) | 0.00                     | 0.00                             | 0.00                             |
| 5. Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYP, Line E2a)  | 0.00                     |                                  |                                  |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYP, Line E2b)  | 859,393.02               | 864,393.00                       | 869,493.00                       |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYP, Line E2c)  | 0.00                     |                                  |                                  |
| 8. District's Budgeted Reserve Amount<br>(Lines C1 thru C7)  | 1,684,236.02             | 1,745,477.00                     | 1,819,413.42                     |
| 9. District's Budgeted Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3)  | 3.00%                    | 3.00%                            | 3.00%                            |
| <b>District's Reserve Standard<br/>(Section 10B, Line 7):</b>  | <b>1,684,235.52</b>      | <b>1,745,476.29</b>              | <b>1,819,412.31</b>              |
| 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)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

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

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

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

Measure D, a five-year parcel tax is due to expire in June 2017. The parcel tax has generated \$1.2 million in revenue each year since passage. We have projected that level of funding in the budget year and one future year, but no parcel tax revenue is projected for 2017-18. The district plans to put a renewal measure on the ballot in November 2015.



**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  |
|---|----------------|------------------|----------------|---------|
| <b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b> |                |                  |                |         |
| First Prior Year (2014-15)  | (4,344,872.00) |                  |                |         |
| Budget Year (2015-16)   | (7,740,798.00) | 3,395,926.00     | 78.2%          | Not Met |
| 1st Subsequent Year (2016-17)   | (7,683,049.00) | (57,749.00)      | -0.7%          | Met     |
| 2nd Subsequent Year (2017-18)   | (8,466,900.00) | 783,851.00       | 10.2%          | Not Met |
| <b>1b. Transfers In, General Fund *</b>   |                |                  |                |         |
| First Prior Year (2014-15)  | 512,000.00     |                  |                |         |
| Budget Year (2015-16)   | 521,000.00     | 9,000.00         | 1.8%           | Met     |
| 1st Subsequent Year (2016-17)   | 521,000.00     | 0.00             | 0.0%           | Met     |
| 2nd Subsequent Year (2017-18)   | 521,000.00     | 0.00             | 0.0%           | Met     |
| <b>1c. Transfers Out, General Fund *</b>  |                |                  |                |         |
| First Prior Year (2014-15)  | 0.00           |                  |                |         |
| Budget Year (2015-16)   | 286,610.00     | 286,610.00       | New            | Not Met |
| 1st Subsequent Year (2016-17)   | 293,489.00     | 6,879.00         | 2.4%           | Met     |
| 2nd Subsequent Year (2017-18)   | 301,120.00     | 7,631.00         | 2.6%           | 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:** (required if NOT met) In 2014-15 an additional \$2,195,011 was accounted for as a contribution within unrestricted resources for special education aides that will be accounted for as a contribution from unrestricted to a restricted resource (6500) in 2015-16. There is an increase of \$702,136 to the contribution to RRMA in 2015-16, 16.16% over the 14-15 contribution. In 2016-17, the district will use the restricted ending fund balance, which will be gone by 2017-18, thus increasing the need for contributions into restricted resources to cover restricted expenditures in 2017-18.

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

**Explanation:** (required if NOT met)

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

**Explanation:**  
(required if NOT met)

The food service program has vended meals to other districts since 2007-08. In 2014-15, the largest of the participating districts took back their meal production. The loss of this customer and increased benefit costs created an ongoing operating deficit in the cafeteria fund. Transfers out are projected to increase every year to cover step and column and benefit cost increase. The district is working to increase sales within the district, expand our services to other districts and to streamline food service operations to reduce the deficit as soon as possible.

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

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

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

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

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

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

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

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

| Type of Commitment            | # of Years Remaining | SACS Fund and Object Codes Used For: |                             | Principal Balance as of July 1, 2015 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
|                               |                      | Funding Sources (Revenues)           | Debt Service (Expenditures) |                                      |
| Capital Leases                | 4                    | 01/0000/8011                         | 01/0000/7439                | 197,418                              |
| Certificates of Participation |                      |                                      |                             |                                      |
| General Obligation Bonds      | 33                   | 51                                   | 51                          | 71,565,000                           |
| Supp Early Retirement Program | 5                    | 01/0000/8011/8041                    | 01/0000/1199                | 42,218                               |
| State School Building Loans   |                      |                                      |                             |                                      |
| Compensated Absences          |                      | 01/0000/8011/804X                    | 01/2X60                     | 182,248                              |

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

|                                      |   |              |              |                   |
|--------------------------------------|---|--------------|--------------|-------------------|
| New Capital Lease- IT infrastructure | 3 | 21/0851/8951 | 21/0851/7439 | 5,783,137         |
|                                      |   |              |              |                   |
|                                      |   |              |              |                   |
|                                      |   |              |              |                   |
| <b>TOTAL:</b>                        |   |              |              | <b>77,770,021</b> |

| Type of Commitment (continued)                                       | Prior Year (2014-15) Annual Payment (P & I) | Budget Year (2015-16) Annual Payment (P & I) | 1st Subsequent Year (2016-17) Annual Payment (P & I) | 2nd Subsequent Year (2017-18) Annual Payment (P & I) |
|--|---|--|--|--|
| Capital Leases   | 94,025                                      | 94,026                                       | 80,594   | 13,432   |
| Certificates of Participation  |   |  |  |  |
| General Obligation Bonds   | 3,735,000                                   | 8,111,160                                    | 8,727,128  | 7,023,938  |
| Supp Early Retirement Program  | 12,087                                      | 12,087                                       | 12,087   | 9,044  |
| State School Building Loans  |   |  |  |  |
| Compensated Absences   |   |  |  |  |
| Other Long-term Commitments (continued):                             |   |  |  |  |
| New Capital Lease- IT infrastructure                                 | 0   | 2,989,620                                    | 1,494,810  | 1,494,810  |
|  |   |  |  |  |
|  |   |  |  |  |
|  |   |  |  |  |
| <b>Total Annual Payments:</b>  | <b>3,841,112</b>                            | <b>11,206,893</b>                            | <b>10,314,619</b>                                    | <b>8,541,224</b>                                     |
| <b>Has total annual payment increased over prior year (2014-15)?</b> |   | <b>Yes</b>                                   | <b>Yes</b>   | <b>Yes</b>   |

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

The 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. The district will sell additional bonds as needed to complete planned modernization and to cover these lease payments.

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

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

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

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)                                       | 10,614,153.00 |
| b. OPEB unfunded actuarial accrued liability (UAAL)                             | 10,614,153.00 |
| 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, 2013  |

|  | Budget Year<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|--|--------------------------|----------------------------------|----------------------------------|
| 5. OPEB Contributions  |                          |                                  |                                  |
| a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method                           | 947,681.00               | 910,297.00                       | 832,908.00                       |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 1,113,284.00             | 1,000,527.00                     | 923,217.00                       |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  | 947,681.00               | 910,297.00                       | 832,908.00                       |
| d. Number of retirees receiving OPEB benefits  | 92                       | 76                               | 66                               |

**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<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |
|                          |                                  |                                  |

**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)<br>(2014-15) | Budget Year<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 307.0                                 | 313.7                    | 316.7                            | 319.7                            |

**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 16, 2015 |
|--------------|

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 08, 2015 |
|--------------|

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, 2015 |
|--------------|

End Date:

|              |
|--------------|
| Jun 30, 2016 |
|--------------|

5. Salary settlement:

Budget Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

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

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

**One Year Agreement**

Total cost of salary settlement

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

% change in salary schedule from prior year  
or

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

**Multiyear Agreement**

Total cost of salary settlement

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

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

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

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

|  |
|--|
|  |
|--|

Negotiations Not Settled

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

|  |
|--|
|  |
|--|

Budget Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

7. Amount included for any tentative salary schedule increases

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

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

Budget Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

- 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

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

**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:

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |

|  |
|--|
|  |
|--|

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

Budget Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

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

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |
|  |  |  |

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

Budget Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

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

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |

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

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

|  |
|--|
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |



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

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

|   | Prior Year (2nd Interim)<br>(2014-15) | Budget Year<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 130.6                                 | 133.7                    | 135.7                            | 135.7                            |

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

1. Are salary and benefit negotiations settled for the budget year?  
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

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

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

The District has settled with one classified bargaining unit, SEIU. The other classified unit has not settled. Answers to questions 1-4 refer to SEIU. Although the cost of the settlement for SEIU is not included in the budget detail, it is included in Reserve for the Cost of Negotiated Salary Increases in each of the three years on the MYP. Answers to questions 6 and 7, including the cost of 1% below, refers only to CSEA, since SEIU has settled.

Negotiations Settled

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

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

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

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

5. Salary settlement:

|   | Budget Year<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|---|--------------------------|----------------------------------|----------------------------------|
| 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<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|--|--------------------------|----------------------------------|----------------------------------|
|  | 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<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 1,588,504                | 1,706,509                        | 1,836,315                        |
| 84.4%                    | 84.4%                            | 84.4%                            |
|                          | 6.9%                             | 7.1%                             |

**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<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 46,435                   | 30,545                           | 20,048                           |
|                          |                                  |                                  |

**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<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|--------------------------|----------------------------------|----------------------------------|
| No                       | 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.):

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**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)<br>(2014-15) | Budget Year<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 30.3                                  | 34.6                     | 34.6                             | 34.6                             |

**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.

|   |
|---|
| Although the cost of the negotiated settlement is not included in the budget detail, the costs are included in the Reserve for Negotiated Salary Increases shown as an assigned component of ending fund balance. |
|---|

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<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|--|--------------------------|----------------------------------|----------------------------------|
| No   | No                       | No                               | No                               |
| Total cost of salary settlement  | 177,573                  | 179,894                          | 182,398                          |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | 5.0%                     |                                  |                                  |

Negotiations Not Settled

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

|  |
|--|
|  |
|--|

4. Amount included for any tentative salary schedule increases

|  | Budget Year<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|--|--------------------------|----------------------------------|----------------------------------|
|  |                          |                                  |                                  |

**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<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|--|--------------------------|----------------------------------|----------------------------------|
|  |                          |                                  |                                  |
|  |                          |                                  |                                  |
|  |                          |                                  |                                  |
|  |                          |                                  |                                  |

**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<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|--|--------------------------|----------------------------------|----------------------------------|
|  |                          |                                  |                                  |
|  |                          |                                  |                                  |
|  |                          |                                  |                                  |

**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<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|--|--------------------------|----------------------------------|----------------------------------|
|  |                          |                                  |                                  |
|  |                          |                                  |                                  |
|  |                          |                                  |                                  |

**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 30, 2015 |
|--------------|

**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)

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

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**SECTION IX.**

**SCHOOL SERVICES DARTBOARD**

**SSC School District and Charter School Financial Projection Dartboard  
2015-16 May Revision**

This version of SSC’s Financial Projection Dartboard is based on the 2015-16 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.

| <b>LCFF ENTITLEMENT FACTORS</b>    |            |            |            |             |
|------------------------------------|------------|------------|------------|-------------|
| <b>Entitlement Factors per ADA</b> | <b>K-3</b> | <b>4-6</b> | <b>7-8</b> | <b>9-12</b> |
| 2014-15 Initial Grants             | \$7,011    | \$7,116    | \$7,328    | \$8,491     |
| COLA at 1.02%                      | \$72       | \$73       | \$75       | \$87        |
| 2015-16 Base Grants                | \$7,083    | \$7,189    | \$7,403    | \$8,578     |

| <b>Entitlement Factors per ADA</b> | <b>K-3</b> | <b>4-6</b> | <b>7-8</b> | <b>9-12</b> |
|------------------------------------|------------|------------|------------|-------------|
| 2015-16 Base Grants                | \$7,083    | \$7,189    | \$7,403    | \$8,578     |
| Adjustment Factors                 | 10.40% CSR | -          | -          | 2.6% CTE    |
| CSR and CTE amounts                | \$737      | -          | -          | \$223       |
| 2015-16 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% |

| <b>LCFF DARTBOARD FACTORS</b>               |                            |                            |                            |                            |                            |                |
|---|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------|
| <b>Factor</b>                               | <b>2014-15</b>             | <b>2015-16</b>             | <b>2016-17</b>             | <b>2017-18</b>             | <b>2018-19</b>             | <b>2019-20</b> |
| LCFF Planning Factors                       | SSC Simulator <sup>1</sup> | SSC Simulator <sup>1</sup> | SSC Simulator <sup>2</sup> | SSC Simulator <sup>2</sup> | SSC Simulator <sup>2</sup> | -              |
| SSC LCFF Recommended Gap Funding Percentage | 29.97%                     | 53.08%                     | 12.62%                     | 18.24%                     | 20.58%                     | -              |
| Department of Finance                       | 29.97%                     | 53.08%                     | 37.40%                     | 36.74%                     | 20.97%                     | -              |

| <b>PLANNING FACTORS</b>   |                |                |                |                     |                |                |  |
|---|----------------|----------------|----------------|---------------------|----------------|----------------|--|
| <b>Factor</b>   | <b>2014-15</b> | <b>2015-16</b> | <b>2016-17</b> | <b>2017-18</b>      | <b>2018-19</b> | <b>2019-20</b> |  |
| Statutory COLA  | 0.85%          | 1.02%          | 1.60%          | 2.48%               | 2.87%          | 2.50%          |  |
| COLA on state and local share only of Special Education, Child Nutrition, American Indian Education Centers/American Indian Early Childhood Education | 0.85%          | 1.02%          | 1.60%          | 2.48%               | 2.87%          | 2.50%          |  |
| California CPI  | 1.40%          | 2.20%          | 2.40%          | 2.60%               | 2.70%          | 2.50%          |  |
| California Lottery <sup>3</sup>   | Base           | \$128          | \$128          | \$128               | \$128          | \$128          |  |
|   | Proposition 20 | \$34           | \$34           | \$34                | \$34           | \$34           |  |
| Interest Rate for Ten-Year Treasuries   | 2.20%          | 2.40%          | 2.80%          | 3.00%               | 3.10%          | 2.90%          |  |
| CalPERS Employer Rate   | 11.771%        | 11.847%        | 13.05%         | 16.60% <sup>4</sup> | 18.20%         | 19.90%         |  |
| CalSTRS Employer Rate   | 8.88%          | 10.73%         | 12.58%         | 14.43%              | 16.28%         | 18.13%         |  |

| <b>RESERVES</b>                  |                           |   |
|----------------------------------|---------------------------|---|
| <b>State Reserve Requirement</b> | <b>District ADA Range</b> | <b>Reserve Plan<sup>5</sup></b>                               |
| The greater of 5% or \$64,000    | 0 to 300                  | SSC recommends one year’s increment of planned revenue growth |
| The greater of 4% or \$64,000    | 301 to 1,000              |   |
| 3%                               | 1,001 to 30,000           |   |
| 2%                               | 30,001 to 400,000         |   |
| 1%                               | 400,001 and higher        |   |

<sup>1</sup> Go to the SSC LCFF Simulator™ at [www.sscal.com](http://www.sscal.com). Your LCFF amounts for multiyear planning purposes will be provided based on your district-specific data.

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

<sup>3</sup> The forecast for Lottery funding per ADA includes both base (unrestricted) funding and the amount restricted by Proposition 20 (2000) for instructional materials. Lottery funding is initially based on prior-year annual ADA—and is ultimately based on current-year annual ADA—multiplied by the historical statewide average excused absence factor of 1.04446. Starting in 2015-16, Adult Education ADA and ROC/P ADA will no longer be included in Lottery funding per Government Code Section 8880.5(a)(2).

<sup>4</sup> CalPERS provided these estimates in 2014 and has not yet issued revised estimates.

<sup>5</sup> District reserve requirements as stated in the State Board of Education (SBE) adopted criteria and standards based solely on district size are 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 dollars.





SECTION X.

LCFF ACRONYMS

## Acronyms

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

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

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| <b>ERAF</b>   | Education Revenue Augmentation Fund   |
| <b>ERP</b>    | Economic Recovery Payment or Emergency Repair Program   |
| <b>ERT</b>    | Economic Recovery Target  |
| <b>ESEA</b>   | Elementary and Secondary Education Act  |
| <b>ESL</b>    | English as a Second Language  |
| <b>ESY</b>    | Extended School Year  |
| <b>FAPE</b>   | Free and Appropriate Public Education   |
| <b>FCMAT</b>  | Fiscal Crisis & Management Assistance Team  |
| <b>FERPA</b>  | Family Educational Rights and Privacy Act   |
| <b>FPM</b>    | Federal Program Monitoring  |
| <b>FRPM</b>   | Free and Reduced-Price Meals  |
| <b>FTE</b>    | Full-Time Equivalent  |
| <b>GAAP</b>   | Generally Accepted Accounting Principles  |
| <b>GASB</b>   | Governmental Accounting Standards Board   |
| <b>GATE</b>   | Gifted and Talented Education   |
| <b>GDP</b>    | Gross Domestic Product  |
| <b>GSA</b>    | Grade Span Adjustment   |
| <b>GO</b>     | General Obligation (Bond)   |
| <b>GPA</b>    | Governor's Performance Award Program  |
| <b>HOUSSE</b> | High Objective Uniform State Standard of Evaluation   |
| <b>HQT</b>    | Highly Qualified Teacher  |
| <b>HRA</b>    | Health Reimbursement Arrangement  |
| <b>HSA</b>    | Health Savings Account  |
| <b>IASA</b>   | Improving America's Schools Act   |
| <b>IDEA</b>   | Individuals with Disabilities Education Act   |
| <b>IEP</b>    | Individualized Education Program  |
| <b>IHSS</b>   | In-Home Support Services  |
| <b>II/USP</b> | Immediate Intervention/Underperforming Schools Program  |
| <b>IMFRP</b>  | Instructional Materials Funding Realignment Program   |
| <b>JLBC</b>   | Joint Legislative Budget Committee  |
| <b>JPA</b>    | Joint Powers Agreement or Joint Powers Authority  |
| <b>LAIF</b>   | Local Agency Investment Fund  |
| <b>LAO</b>    | Legislative Analyst's Office  |
| <b>LCAP</b>   | Local Control and Accountability Plan   |
| <b>LCFF</b>   | Local Control Funding Formula   |
| <b>LCI</b>    | Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities) |
| <b>LEA</b>    | Local Educational Agency  |
| <b>LEP</b>    | Limited English Proficient  |
| <b>MAA</b>    | Medi-Cal Administrative Activities  |
| <b>MEP</b>    | Migrant Education Program   |

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| <b>MOU</b>       | Memorandum of Understanding                     |
| <b>MYP</b>       | Multiyear Projection                            |
| <b>NAEP</b>      | National Assessment of Educational Progress     |
| <b>NCES</b>      | National Center for Education Statistics        |
| <b>NCLB</b>      | No Child Left Behind                            |
| <b>NPS/A</b>     | Nonpublic School/Agency                         |
| <b>NSS</b>       | Necessary Small School or Necessary Small SELPA |
| <b>OAL</b>       | Office of Administrative Law                    |
| <b>OMB</b>       | Office of Management and Budget                 |
| <b>OPEB</b>      | Other Postemployment Benefits                   |
| <b>OPSC</b>      | Office of Public School Construction            |
| <b>P-1</b>       | First Principal (Apportionment)                 |
| <b>P-2</b>       | Second Principal (Apportionment)                |
| <b>PAR</b>       | Peer Assistance and Review                      |
| <b>PCA</b>       | Project Cost Account                            |
| <b>PEPRA</b>     | Public Employees' Pension Reform Act            |
| <b>PERB</b>      | Public Employment Relations Board               |
| <b>PI</b>        | Program Improvement                             |
| <b>PKS</b>       | Particular Kinds of Services                    |
| <b>PL</b>        | Public Law (federal law)                        |
| <b>PL 81-874</b> | Public Law 81-874 (Federal Impact Aid)          |
| <b>PMIA</b>      | Pooled Money Investment Account                 |
| <b>PMIB</b>      | Pooled Money Investment Board                   |
| <b>PPACA</b>     | Patient Protection and Affordable Care Act      |
| <b>PSAA</b>      | Public Schools Accountability Act               |
| <b>PTA</b>       | Parent Teachers Association                     |
| <b>QEIA</b>      | Quality Education Investment Act                |
| <b>QSCB</b>      | Quality School Construction Bonds               |
| <b>QZAB</b>      | Quality Zone Academy Bond                       |
| <b>RDA</b>       | Redevelopment Agency                            |
| <b>RFA</b>       | Request for Application                         |
| <b>ROC/P</b>     | Regional Occupational Center/Program            |
| <b>RRMA</b>      | Routine Restricted Maintenance Account          |
| <b>RSDSS</b>     | Regional System of District and School Support  |
| <b>RSP</b>       | Resource Specialist Program                     |
| <b>RTI</b>       | Response to Intervention                        |
| <b>RTTT</b>      | Race to the Top                                 |
| <b>S4</b>        | Statewide System of School Support              |
| <b>SAB</b>       | State Allocation Board                          |
| <b>SACS</b>      | Standardized Account Code Structure             |
| <b>SAIT</b>      | 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  
**SCE** ..... State Compensatory Education  
**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  
**SFP** ..... School Facility Program  
**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  
**SSPI** ..... State 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  
**TIIG** ..... Targeted Instructional Improvement Grant  
**TK** ..... Transitional Kindergarten  
**TRANS** ..... Tax and Revenue Anticipation Notes