

2015-2016  
PRELIMINARY BUDGET  
**GATEWAY**

*Gateway Ed**U**ncational Options*

*Great Part**N**ership*

*Central Valley H**I**gh School*

*Buckeye School o**F** the Arts*

*Mounta**I**n Lakes High School*

*Shasta Lak**E** School*

*Gran**D** Oaks School*

**SCHOOL DISTRICT**



**Presented to the Board of Trustees**  
**June 24, 2015**

*Providing Excellence in Learning:  
Every Student, Every Day*

# GATEWAY UNIFIED SCHOOL DISTRICT

## 2015-2016 PRELIMINARY BUDGET



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# **GATEWAY UNIFIED SCHOOL DISTRICT**

## **2015-2016 PRELIMINARY BUDGET**

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**GATEWAY UNIFIED SCHOOL DISTRICT  
BUDGET COMPOSITION  
June 24, 2015**

The annual budget is a planning document which translates educational policy into sound instructional programs through the allocation of financial resources. This Preliminary Budget document reflects all expected revenues and planned expenditures for the 2015-2016 school year. The adoption of the 2015-2016 Preliminary Budget is required by June 30, 2015. Prior to the adoption of this budget, the Board conducted a public budget hearing on June 10, 2015. This is in accordance with state prescribed procedures for single budget adoption, which requires that the budget be adopted and submitted to the County Office of Education on state required forms by June 30<sup>th</sup>.

The Preliminary Budget is presented based on the Governor's May 2015 Revise where he revised his economic projections for both the current year and next. The May revise reflects the increase in tax collections with a significant increase to the educational budget. The Legislative Analyst's Office identified strategies for reducing the general fund support for Proposition 98 (education budget) and thereby increasing resources to the non-Proposition 98 side of the budget. The Governor did not use these strategies, but instead allocated roughly 90% of all new state tax revenues to Proposition 98, thus increasing the GAP funding percentage from 32.19% to 53.08% and paying down the wall of debt. However, as a precaution, this is only a proposal and as in previous years, these projections are subject to change depending on the prerogative of the Governor and the State Legislature.

The District Preliminary Budget includes deficit spending (expenditures exceed revenues) in the amount of \$979,301. There are many unpredictable factors which affect revenue and expenditures. Because of that, the district based their budget on assumptions. This is the best information available at the time the budget is prepared. The Preliminary Budget should be considered a "financial snapshot" on the date it is adopted by the Board of Trustees.



**GATEWAY UNIFIED SCHOOL DISTRICT**  
**2015-2016 PRELIMINARY GENERAL FUND BUDGET SUMMARY**  
**June 24, 2015**

	2014-15 ESTIMATED ACTUALS	2015-16 PRELIM BUDGET
<b>Funded Average Daily Attendance (ADA)</b>		
<b>REVENUES</b>		
LCFF	19,746,936	21,771,973
Federal Revenues	2,740,539	3,207,902
Other State Revenues	1,163,212	890,934
Other Local Revenues	3,447,574	2,861,116
<b>TOTAL REVENUES</b>	<b>27,098,261</b>	<b>28,731,925</b>
<b>EXPENDITURES</b>		
Certificated Salaries	10,753,473	11,275,407
Classified Salaries	5,224,860	5,784,327
Employee Benefits	5,121,527	5,657,780
Books and Supplies	2,074,986	2,067,226
Services, Other Operating Exp	4,064,161	4,688,972
Capital Outlay	145,520	311,230
Other Outgo	598,170	200,971
Transfer of Indirect/Direct Support	(54,897)	(61,000)
<b>TOTAL EXPENDITURES</b>	<b>27,927,800</b>	<b>29,924,913</b>
<b>EXCESS(DEFICIENCY)OF</b>		
REVENUES	(829,539)	(1,192,988)
<b>OTHER FINANCING SOURCES IN</b>	231,309	678,032
<b>OTHER FINANCING SOURCES OUT</b>	0	(464,345)
<b>NET INCREASE(DECREASE) IN</b>		
FUND BALANCE	(598,230)	(979,301)
<b>BEGINNING BALANCE</b>	9,938,274	9,535,542
<b>AUDIT ADJUSTMENTS</b>	195,498	0
<b>ENDING FUND BALANCE</b>	<b>9,535,542</b>	<b>8,556,241</b>
<b>Components of Ending Fund Balance</b>		
Revolving Cash/Prepays	17,900	11,900
Economic Uncertainties	4,792,086	5,166,174
Board Designated/Assigned	3,184,475	1,913,981
Designated Unrealized Gains	0	0
Restricted	1,541,081	1,464,186
Undesignated	0	0

**GATEWAY UNIFIED SCHOOL DISTRICT  
BUDGET ASSUMPTIONS  
June 24, 2015**

The Preliminary Budget has been developed without the benefit of knowing the State's final budget for education. As variables change, budget revisions are made throughout the course of the year. The 2015-2016 Preliminary Budget is presented using the following assumptions:

**REVENUE ASSUMPTIONS:**

1. Additional \$548,138 LCFF GAP Funding (32.19% to 53.08%);
2. Decrease in LCFF Base Funding of \$170,105 due to declining ADA;
3. COLA adjustment from 1.58% to 1.02%;
4. Decrease of one-time funding (PEP, First 5 Shasta and Common Core);
5. Mandated Block Grant revenue is projected at \$28 per K-8 ADA and \$56 per 9-12 ADA;
6. Lottery is projected at \$162 per ADA: \$128 unrestricted; \$34 restricted;
7. Beginning Balance base on prior year's Estimated Actuals Ending Balance.

**EXPENDITURE ASSUMPTIONS:**

1. LCAP priorities funded;
2. Prior year unfilled vacancies added back in;
3. Step and Column salary increases included;
4. Salary driven benefits budgeted according to staff changes;
5. Worker's Compensation rate increased from 3.09% to 3.71%;
6. State Unemployment rate increased from .05% to .08%;
7. STRS employer contribution increased from 8.88% to 10.73%;
8. PERS employer contribution increased from 11.771% to 11.847%;
9. Routine Restricted Maintenance contribution increased from 1% to 3%.



**GATEWAY UNIFIED SCHOOL DISTRICT  
FUNDING  
June 24, 2015**

For future consideration, the maintenance factor is getting close to being met, once met, the factor for schools will return to 40% of new revenues. The LCFF is a commitment to make up the deficit factor and cuts for schools by 2021. It is thought that full implementation of the LCFF funding could happen earlier than 2020-2021. The Governor remains committed to the LCFF and LCAP process. State revenues continue to strengthen, with all but a few deferrals completely eliminated. This helps with cash flow as that has been a constant issue with the implementation of deferrals. The constant concern with the budget is declining ADA and the district is committed to finding solutions to improve student attendance.

The LCFF includes the following components:

- Provides an average base grant for each LEA equivalent to \$7,563 per ADA. The actual base grants vary based on grade span.
- Provides an adjustment of 10.4 percent on the base grant amount for K-3. As a condition of receiving these funds, the LEA shall progress toward a site average class enrollment of no more than 24 pupils in K-3 classrooms.
- Provides an adjustment of 2.6 percent on the base grant for grades 9-12.
- Provides a supplemental grant equal to 20 percent of the adjusted base grant for targeted disadvantaged students. Targeted students are those classified as English learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated count).
- Provides a concentration grant equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.
- The budget maintains Home-to-School Transportation and Targeted Instructional Improvement Block grant funding as add-ons to the LCFF. The budget requires LEAs to maintain 2012-2013 state-funded expenditure levels for transportation on an ongoing basis.



**GATEWAY UNIFIED SCHOOL DISTRICT**  
**2015-2016 PRELIMINARY BUDGET REVENUE DETAIL**  
**June 24, 2015**

OBJECT	RESOURCE	DESCRIPTION	PROJECTION
<b>REVENUE LIMIT: 8010-8099</b>			
8011	0000	LCFF	12,193,493
8012	1400	Education Protection Account	2,913,129
8021	0000	Home Owners Exemption	160,222
8022	0000	Timber Yield Tax	20,280
8041	0000	Secured Roll Taxes	8,829,161
8042	0000	Unsecured Roll	489,548
8043	0000	Prior Year Taxes	2,980
8044	0000	Supplemental Taxes	76,238
8045	0000	ERAF	(1,522,800)
8047	0000	RDA Funds -Tax Portion	1,541,339
8096	0000	Transfers to Charter Schools In-lieu Taxes	(2,931,617)
<b>SUBTOTAL</b>			<b>21,771,973</b>
<b>FEDERAL: 8100-8299</b>			
8181	3310	Special Ed: IDEA Part B (Formerly PL-94-142)	586,574
8181	3315	Special Ed: IDEA Preschool Non-RIS	133,620
8260	0104	Forest Reserve	27,000
8290	3010	Title I	2,022,376
8290	3550	Voc & Applied Secondary	44,932
8290	4035	Title II Part A Teacher Quality	281,042
8290	4510	Indian Education	44,358
8290	5640	Medi-Cal	68,000
<b>SUBTOTAL</b>			<b>3,207,902</b>
<b>STATE: 8300-8599</b>			
8550	0809	Mandated Costs	86,535
8560	1100	Lottery - Unrestricted	309,968
8560	6300	Lottery - Restricted	82,335
8590	6010	After School Lrng & Safe Neighborhoods (ASES)	399,000
8590	7010	Ag Grant	13,096
<b>SUBTOTAL</b>			<b>890,934</b>

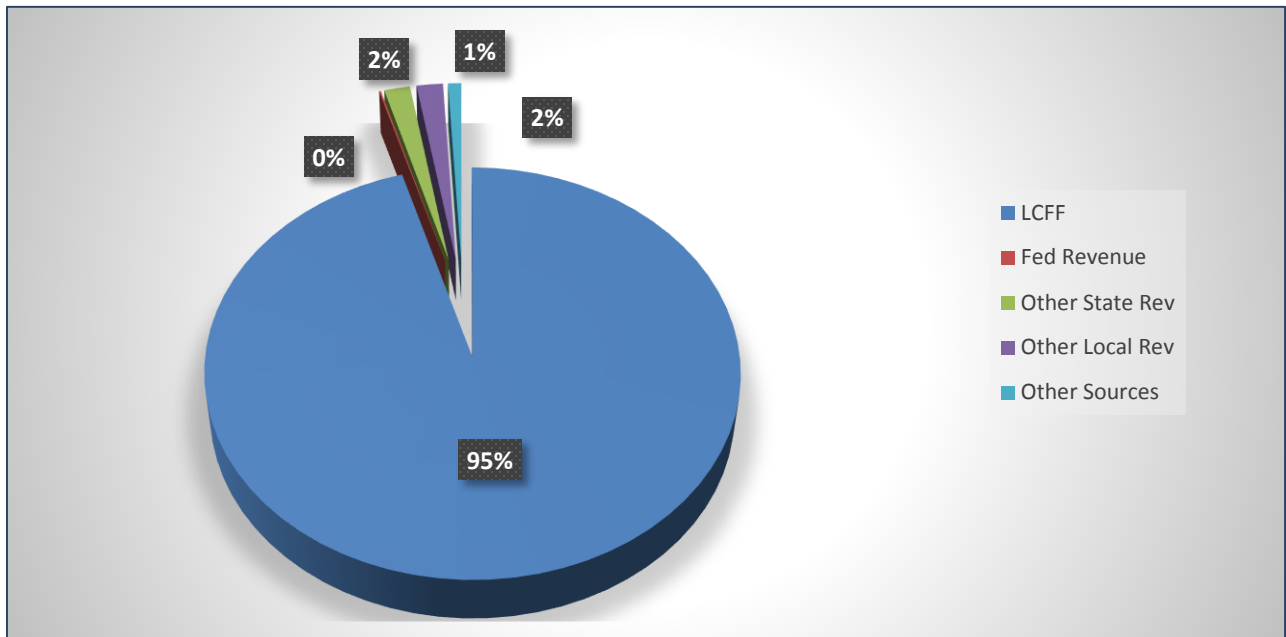


**GATEWAY UNIFIED SCHOOL DISTRICT  
2015-2016 PRELIMINARY BUDGET REVENUE DETAIL  
June 24, 2015**

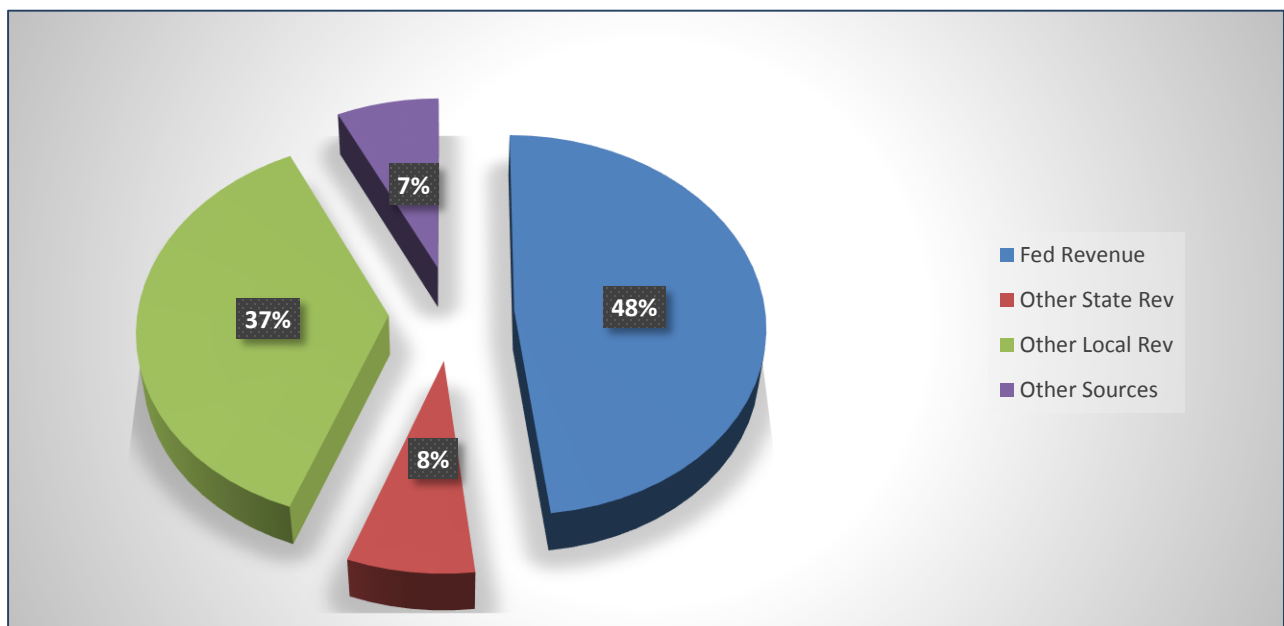
OBJECT	RESOURCE	DESCRIPTION	PROJECTION
<b>LOCAL REVENUE: 8600-8799</b>			
8639	0070	Athletics	22,200
8650	0000-0954	Lease Income	158,859
8660	0000	Interest Income	50,000
8677	0000	Other Local Income	148,392
8677	9010	GREAT Partnership	1,312,550
8699	0000	Other Local Income	26,305
8699	9073-9089	CVHS Athletics	5,159
8699	9105	Site Specific	16,000
8699	9205	Deferred Maintenance	0
8699	9265-9286	CVHS Site Specific	0
8782	9010	GREAT Partnership	0
8792	6500	Special Ed Apportionment from SCOE	1,121,651
<b><i>SUBTOTAL</i></b>			<b><i>2,861,116</i></b>

# REVENUE

## UNRESTRICTED

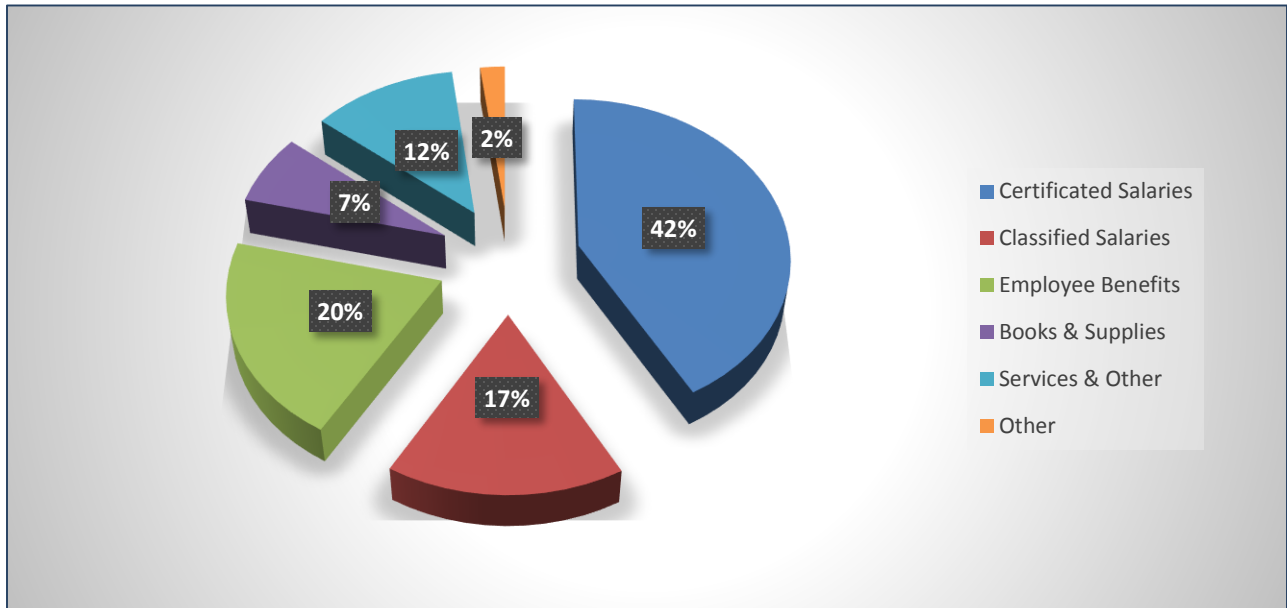


## RESTRICTED

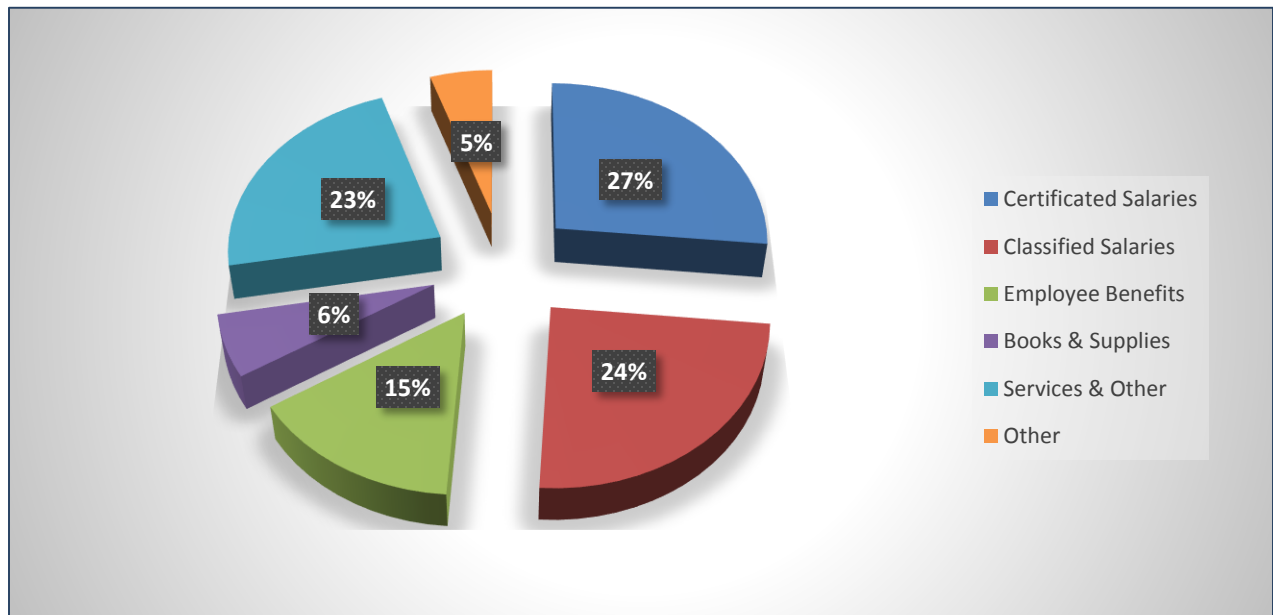


# EXPENDITURES

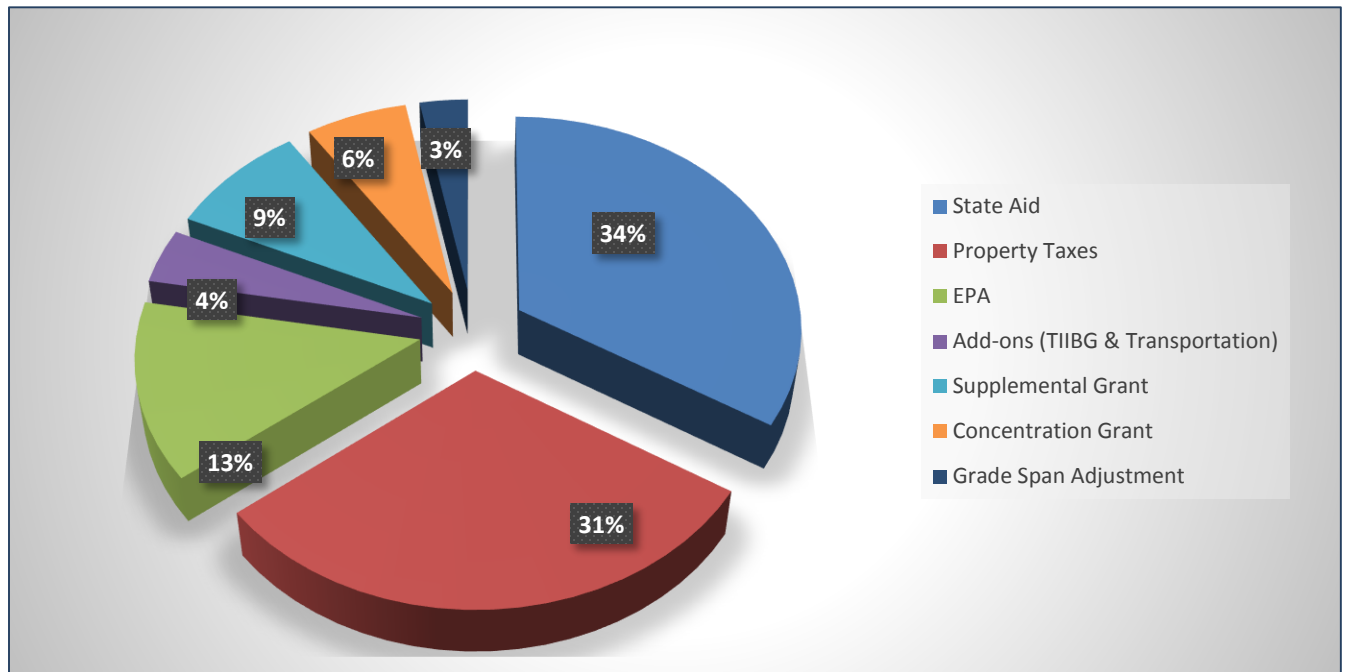
## UNRESTRICTED



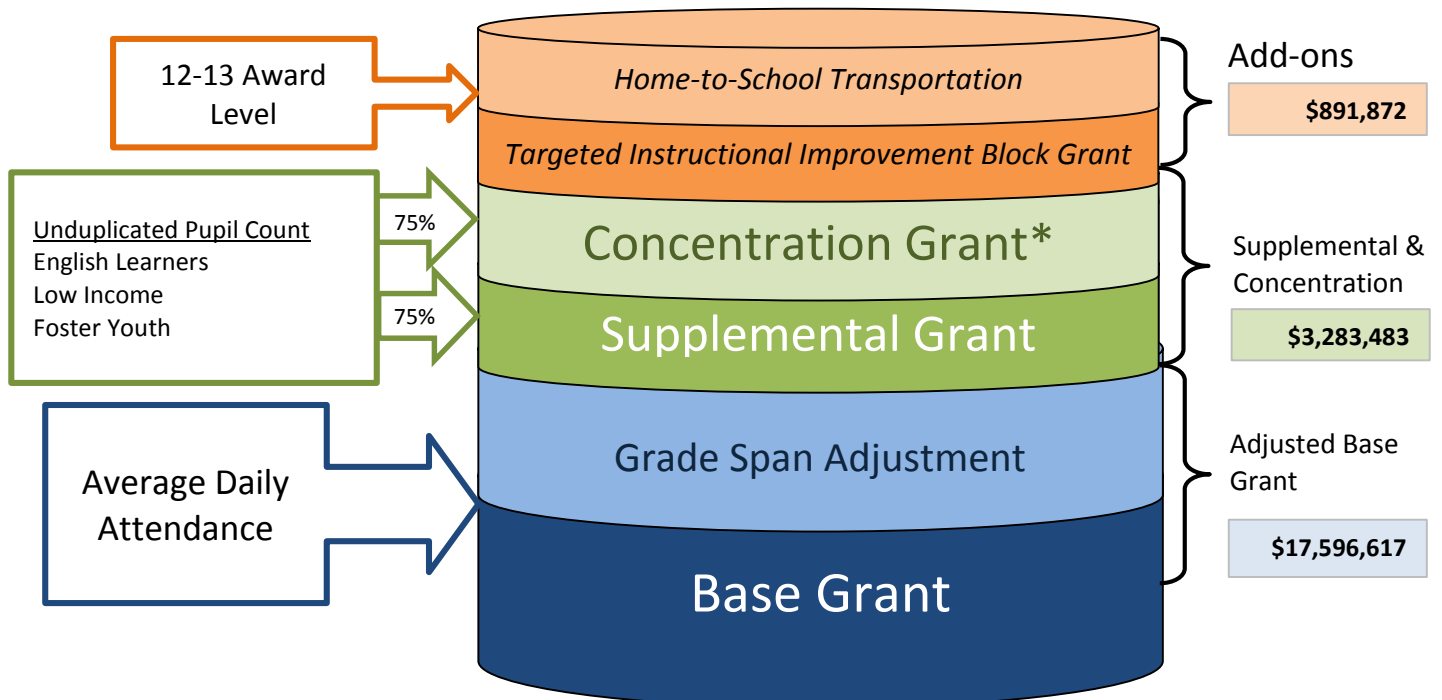
## RESTRICTED



# COMPONENTS OF THE LCFFF



TOTAL LCFF: \$21,771,972



\*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

# Gateway Unified (75267) - 2015-2016 Preliminary Budget

## Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant

	2013-14	2014-15	2015-16	2016-17**	2017-18**
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		4,702,761	4,609,514	4,551,080	4,609,559
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		582,224	1,783,361	3,283,483	3,443,454
Prior Year EIA expenditures 2014-15 py exp (2013-14 exp) must >= 2012-13 EIA exp	582,224 TRUE				
3. Difference [1] less [2]		4,120,537	2,826,153	1,267,597	1,166,105
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate		1,201,137	1,500,122	159,971	212,698
GAP funding rate		29.15%	53.08%	12.62%	18.24%
5. Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) LCAP Section 3, Part A		1,783,361	3,283,483	3,443,454	3,656,152
6. Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation		17,043,225	17,596,617	17,327,923	17,400,773
LCFF Phase-In Entitlement		19,718,458	21,771,972	21,663,249	21,948,797
7/8. Minimum Proportionality Percentage* [5] / [6] LCAP Section 3, Part B		10.46%	18.66%	19.87%	21.01%

\*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year.

If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.

\*\*Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years.

## SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP

	2014-15	2015-16	2016-17	2017-18
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 1,783,361	\$ 3,283,483	\$ 3,443,454	\$ 3,656,152
Current year Minimum Proportionality Percentage (MPP)	10.46%	18.66%	19.87%	21.01%

**GATEWAY UNIFIED SCHOOL DISTRICT  
COMPARISON OF REVENUES AND EXPENDITURES  
2015-16 PRELIMINARY BUDGET  
June 24, 2015**

		14-15 Second Interim Budget			14-15 Estimated Actuals			15-16 Preliminary Budget			Unrestricted Variance	Restricted Variance	Total Variance
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total			
<b>REVENUES</b>													
Revenue Limit Sources	8010 - 8099	19,721,900	0	19,721,900	19,746,936	0	19,746,936	21,771,973	0	21,771,973	2,025,037	0	2,025,037
Federal Revenues	8100 - 8299	0	3,242,144	3,242,144	29,272	2,711,267	2,740,539	27,000	3,180,902	3,207,902	(2,272)	469,635	467,363
Other State Revenues	8300 - 8599	560,803	600,623	1,161,426	562,589	600,623	1,163,212	396,503	494,431	890,934	(166,086)	(106,192)	(272,278)
Other Local Revenues	8600 - 8799	813,994	2,443,905	3,257,899	942,501	2,505,073	3,447,574	405,915	2,455,201	2,861,116	(536,586)	(49,872)	(586,458)
Interfund Transfers In	8910 - 8929	231,309	0	231,309	231,309	0	231,309	203,161	474,871	678,032	(28,148)	474,871	446,723
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0	0	0	0
Contributions	8980 - 8999	(2,801,997)	2,801,997	0	(2,838,252)	2,838,252	0	(2,840,734)	2,840,734	0	(2,482)	2,482	0
<b>TOTAL REVENUES</b>		<b>18,526,009</b>	<b>9,088,669</b>	<b>27,614,678</b>	<b>18,674,355</b>	<b>8,655,215</b>	<b>27,329,570</b>	<b>19,963,818</b>	<b>9,446,139</b>	<b>29,409,957</b>	<b>1,289,463</b>	<b>790,924</b>	<b>2,080,387</b>
<b>EXPENDITURES</b>													
Certificated Salaries	1000 - 1999	8,421,078	2,335,115	10,756,193	8,417,742	2,335,731	10,753,473	8,745,209	2,530,198	11,275,407	327,467	194,467	521,934
Classified Salaries	2000 - 2999	3,068,526	2,134,529	5,203,055	3,094,177	2,130,683	5,224,860	3,455,513	2,328,814	5,784,327	361,336	198,131	559,467
Employee Benefits	3000 - 3999	3,821,421	1,288,491	5,109,912	3,833,335	1,288,192	5,121,527	4,232,909	1,424,871	5,657,780	399,574	136,679	536,253
Books and Supplies	4000 - 4999	1,476,395	990,457	2,466,852	1,312,561	762,425	2,074,986	1,481,506	585,720	2,067,226	168,945	(176,705)	(7,760)
Services, Other Operating Expenses	5000 - 5999	2,059,959	1,978,265	4,038,224	2,078,045	1,986,116	4,064,161	2,523,879	2,165,093	4,688,972	445,834	178,977	624,811
Capital Outlay	6000 - 6599	20,520	125,000	145,520	20,520	125,000	145,520	31,230	280,000	311,230	10,710	155,000	165,710
Other Outgo (excluding indirect)	7100 - 7499	(284,363)	230,056	(54,307)	565,178	32,992	598,170	164,436	36,535	200,971	(400,742)	3,543	(397,199)
Direct Support / Indirect Costs	7300 - 7399	499,085	24,210	523,295	(272,437)	217,540	(54,897)	(202,326)	141,326	(61,000)	70,111	(76,214)	(6,103)
Interfund Transfers Out	7610 - 7629	0	0	0	0	0	0	433,868	30,477	464,345	433,868	30,477	464,345
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>19,082,621</b>	<b>9,106,123</b>	<b>28,188,744</b>	<b>19,049,121</b>	<b>8,878,679</b>	<b>27,927,800</b>	<b>20,866,224</b>	<b>9,523,034</b>	<b>30,389,258</b>	<b>1,817,103</b>	<b>644,355</b>	<b>2,461,458</b>
NET INCREASE/DECREASE IN FUND BALANCE		(556,612)	(17,454)	(574,066)	(374,766)	(223,464)	(598,230)	(902,406)	(76,895)	(979,301)	(527,640)	146,569	(381,071)
<b>BEGINNING BALANCE</b>													
Audit/Other Restatement Adjustments		8,173,729	1,764,545	9,938,274	8,173,729	1,764,545	9,938,274	7,994,461	1,541,081	9,535,542	(179,268)	(223,464)	(402,732)
ENDING BALANCE		195,498	0	195,498	195,498	0	195,498	0	0	0	(195,498)		(195,498)
		7,812,615	1,747,091	9,559,706	7,994,461	1,541,081	9,535,542	7,092,055	1,464,186	8,556,241	(902,406)	(76,895)	(979,301)
<b>Components of Ending Fund Balance</b>													
Reserved Rev Cash/Prepays/Stores		11,900	-	11,900	17,900	-	17,900	11,900	-	11,900	(6,000)	-	(6,000)
Economic Uncertainty		4,792,086	-	4,792,086	4,792,086	-	4,747,726	5,166,174	-	5,166,174	374,088	-	374,088
Board Designated		3,008,629	-	3,008,629	3,184,475	-	3,228,835	1,913,981	-	1,913,981	(1,270,494)	-	(1,270,494)
Designated Unrealized Gains		-	-	-	-	-	-	-	-	-	-	-	-
Restricted		-	1,747,091	1,747,091	-	1,541,081	1,541,081	-	1,464,186	1,464,186	-	(76,895)	(76,895)
Undesignated		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>7,812,615</b>	<b>1,747,091</b>	<b>9,559,706</b>	<b>7,994,461</b>	<b>1,541,081</b>	<b>9,535,542</b>	<b>7,092,055</b>	<b>1,464,186</b>	<b>8,556,241</b>	<b>(902,406)</b>	<b>(76,895)</b>	<b>(979,301)</b>

Revenue Limit ADA

2386.96

2386.06

2326.69

**GATEWAY UNIFIED SCHOOL DISTRICT  
2015-2016 ENDING FUND BALANCE COMPARISON  
June 24, 2015**

	<b>2014-15 ESTIMATED ACTUALS</b>	<b>2015-16 PRELIM BUDGET</b>
<b>REVOLVING CASH/STORES/PREPAIDS</b>	<b>17,900</b>	<b>11,900</b>
<b>UNREALIZED GAINS</b>	<b>0</b>	<b>0</b>
<b>ECONOMIC UNCERTAINTY</b>	<b>4,792,086</b>	<b>5,166,174</b>
<b>RESTRICTED</b>		
NCLB Title I	0	274,173
NCLB Title II	0	34,986
Medi-Cal	295,114	291,288
PEP Grant	0	0
Calif Clean Energy - Prop 39	233,919	327,334
Lottery - Restricted	346,679	0
Common Core	0	0
RDA Funds	573,304	512,555
Gen Ed Site Specific	92,065	23,850
<b>TOTAL RESTRICTED</b>	<b>1,541,081</b>	<b>1,464,186</b>
<b>BOARD DESIGNATED</b>		
2015-16 Deficit	979,301	0
2016-17 Deficit	485,444	0
2016-17 ADA Decline	0	108,723
2017-18 GAP Funding	0	285,549
EPA Funds	69,872	26,240
Deferred Maintenance	306,598	168,756
Lottery Funds	130,456	93,783
Mandated Costs	598,152	671,687
Forest Reserve - Replacement Equipment	381,357	361,357
Computer Replacement	112,502	107,502
Classroom Furnishing Replacement	20,943	30,943
MAA - Site Funded Needs	84,591	48,010
Bus Replacement	15,259	11,431
<b>TOTAL BOARD DESIGNATED</b>	<b>3,184,475</b>	<b>1,913,981</b>
<b>UNDESIGNATED/UNAPPROPRIATED</b>	<b>0</b>	<b>0</b>
<b>TOTAL ENDING BALANCE</b>	<b>9,535,542</b>	<b>8,556,241</b>

District: Gateway Unified School District  
CDS #: 45-75267

**Adopted Budget**  
**2015-16 Budget Attachment**  
**Balances Above Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances Above the 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 above the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.**

Combined Assigned and Unassigned/unappropriated Fund Balances				
Objects 9780/9789/9790				
Form	Fund	2015-16	2016-17	2017-18
01	General Fund/County School Service Fund	\$7,080,155.00	\$6,219,059.00	\$5,270,024.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	\$0.00	\$0.00
Total Assigned and Unassigned Ending Fund Balances		\$7,080,155.00	\$6,219,059.00	\$5,270,024.00
District Standard Reserve Level		3%	3%	3%
Less District Minimum Reserve for Economic Uncertainties		\$911,678.00	\$900,392.00	\$913,033.00
Remaining Balance to Substantiate Need		\$6,168,477.00	\$5,318,667.00	\$4,356,991.00

<b>Reasons for Fund Balances Above the Minimum Reserve for Economic Uncertainties</b>					
Form	Fund	Description of Need	2015-16	2016-17	2017-18
01	General Fund/County School Service Fund	Board Fund Balance Policy requiring available reserves of at least 17% of total general fund expenditures	\$4,254,496.00	\$4,201,828.00	\$4,260,823.00
01	General Fund/County School Service Fund	2016-17 ADA Decline	\$108,723.00	\$0.00	\$0.00
01	General Fund/County School Service Fund	2017-18 Gap Funding	\$285,549.00	\$285,549.00	\$0.00
01	General Fund/County School Service Fund	Lottery Funds - Supplemental Materials	\$93,783.00	\$0.00	\$0.00
01	General Fund/County School Service Fund	Deferred Maintenance	\$168,756.00	\$0.00	\$0.00
01	General Fund/County School Service Fund	EPA Funds	\$26,240.00	\$0.00	\$0.00
01	General Fund/County School Service Fund	Forest Reserve - Replacement Equipment	\$361,357.00	\$0.00	\$0.00
01	General Fund/County School Service Fund	Computer Replacement	\$107,502.00	\$117,502.00	\$65,225.00
01	General Fund/County School Service Fund	Classroom Furnishing Replacement	\$30,943.00	\$30,943.00	\$30,943.00
01	General Fund/County School Service Fund	Mandated Costs	\$671,687.00	\$0.00	\$0.00
01	General Fund/County School Service Fund	MAA - Site Funded Needs	\$48,010.00	\$0.00	\$0.00
01	General Fund/County School Service Fund	Bus Replacement	\$11,431.00	\$682,845.00	\$0.00
Total of Substantiated Needs			\$6,168,477.00	\$5,318,667.00	\$4,356,991.00

**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.**



**2015-16 SECOND INTERIM  
MULTI-YEAR PROJECTION  
Gateway Unified School District**

		2015-16 Projected			2016-17 Projected			2017-18 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>REVENUES</b>	<b>Object</b>									
LCFF Revenue Sources	8010 - 8099	21,771,973	0	21,771,973	21,663,250	0	21,663,250	21,948,797	0	21,948,797
Federal Revenues	8100 - 8299	27,000	3,180,902	3,207,902	0	3,180,902	3,180,902	0	3,180,902	3,180,902
Other State Revenues	8300 - 8599	396,503	494,431	890,934	373,697	488,373	862,070	369,999	487,391	857,390
Other Local Revenues	8600 - 8799	405,915	2,455,201	2,861,116	407,399	2,444,456	2,851,855	408,898	2,430,150	2,839,048
Interfund Transfers In	8910 - 8929	203,161	474,871	678,032	86,395	458,964	545,359	51,608	469,520	521,128
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0
Contributions	8980 - 8999	(2,840,734)	2,840,734	0	(2,827,627)	2,827,627	0	(2,914,800)	2,914,800	0
<b>TOTAL REVENUES</b>		<b>19,963,818</b>	<b>9,446,139</b>	<b>29,409,957</b>	<b>19,703,114</b>	<b>9,400,322</b>	<b>29,103,436</b>	<b>19,864,502</b>	<b>9,482,763</b>	<b>29,347,265</b>
<b>EXPENDITURES</b>	<b>Object</b>									
Certificated Salaries	1000 - 1999	8,745,209	2,530,198	11,275,407	8,696,058	2,530,198	11,226,256	8,734,359	2,555,500	11,289,859
Classified Salaries	2000 - 2999	3,455,513	2,328,814	5,784,327	3,455,513	2,313,599	5,769,112	3,490,068	2,321,672	5,811,740
Employee Benefits	3000 - 3999	4,232,909	1,424,871	5,657,780	4,254,062	1,489,754	5,743,816	4,415,666	1,626,552	6,042,218
Step and Column		0	0	0	143,616	58,000	201,616	147,927	59,888	207,815
Books and Supplies	4000 - 4999	1,481,506	585,720	2,067,226	1,332,851	568,868	1,901,719	1,332,851	568,868	1,901,719
Services, Other Operating Expenses	5000 - 5999	2,523,879	2,165,093	4,688,972	2,282,460	2,160,093	4,442,553	2,282,460	2,160,093	4,442,553
Capital Outlay	6000 - 6599	31,230	280,000	311,230	31,230	120,000	151,230	31,230	120,000	151,230
Other Outgo	7100 - 7499	164,436	36,535	200,971	152,785	36,535	189,320	152,785	36,535	189,320
Direct Support / Indirect Costs	7300 - 7399	(202,326)	141,326	(61,000)	(202,326)	141,326	(61,000)	(202,326)	141,326	(61,000)
Interfund Transfers Out	7610 - 7629	433,868	30,477	464,345	417,961	30,477	448,438	428,517	30,477	458,994
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>20,866,224</b>	<b>9,523,034</b>	<b>30,389,258</b>	<b>20,564,210</b>	<b>9,448,850</b>	<b>30,013,060</b>	<b>20,813,537</b>	<b>9,620,911</b>	<b>30,434,448</b>
NET INCREASE/DECREASE IN FUND BALANCE		(902,406)	(76,895)	(979,301)	(861,096)	(48,528)	(909,624)	(949,035)	(138,148)	(1,087,183)
<b>BEGINNING BALANCE</b>		<b>7,994,461</b>	<b>1,541,081</b>	<b>9,535,542</b>	<b>7,092,055</b>	<b>1,464,186</b>	<b>8,556,241</b>	<b>6,230,959</b>	<b>1,415,658</b>	<b>7,646,617</b>
<b>Audit Adjustment</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING BALANCE</b>		<b>7,092,055</b>	<b>1,464,186</b>	<b>8,556,241</b>	<b>6,230,959</b>	<b>1,415,658</b>	<b>7,646,617</b>	<b>5,281,924</b>	<b>1,277,510</b>	<b>6,559,434</b>

**Components of Ending Fund Balance**

Reserved Rev Cash/GAINS/Stores	11,900	-	11,900	11,900	-	11,900	11,900	-	11,900
Economic Uncertainty	5,166,174	-	5,166,174	5,102,220	-	5,102,220	5,173,856	-	5,173,856
Board Designated/Assigned	1,913,981	-	1,913,981	1,116,839	-	1,116,839	96,168	-	96,168
Restricted	-	1,464,186	1,464,186	-	1,415,658	1,415,658	-	1,277,510	1,277,510
Undesignated	-	-	-	-	-	-	-	-	-
<b>Total Ending Fund Balance</b>	<b>7,092,055</b>	<b>1,464,186</b>	<b>8,556,241</b>	<b>6,230,959</b>	<b>1,415,658</b>	<b>7,646,617</b>	<b>5,281,924</b>	<b>1,277,510</b>	<b>6,559,434</b>

**% EUR to Expenditures** **23.30%** **20.72%** **17.32%**

Restricted balance projections change - for comparison- should compare Economic Uncert, Board Design and Undesignated

<b>EUR=Econ Uncert, Undesign, Bd Design Change</b>	7,080,155	-	7,080,155	6,219,059	-	6,219,059	5,270,024	-	5,270,024
			N/A			(861,096)			(949,035)

Funded LCFF ADA

2326.69

2274.16

2252.33

**GATEWAY UNIFIED SCHOOL DISTRICT  
OTHER FUNDS  
June 24, 2015**

**CAFETERIA:**

2015-2016 Projected Ending Balance: **\$60,164**

**SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS:**

2015-2016 Projected Ending Balance: **\$229,680**

**BUILDING FUND:**

2015-2016 Projected Ending Balance: **\$164,889**

**CAPITAL FACILITES FUND:**

2015-2016 Projected Ending Balance: **\$924,868**

**SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS:**

2015-2016 Projected Ending Balance: **\$0**

**BOND INTEREST AND REDEMPTION FUND:**

2015-2016 Projected Ending Balance: **\$2,484,225**

**FOUNDATION TRUST FUND:**

2015-2016 Projected Ending Balance: **\$259,403**

**GATEWAY UNIFIED SCHOOL DISTRICT  
BOARD ACTION  
June 24, 2015**

The District Board of Education shall certify in writing whether or not the District is able to meet its financial obligations for the upcoming fiscal year and, based on current forecasts, for two subsequent fiscal years. The certifications shall be classified as positive, qualified, or negative, pursuant to standards and criteria adopted by the State Board of Education (Education Code 33127).

In certifying the 2015-2016 Preliminary Budget Report, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

**ACTION REQUESTED:**

It is recommended that the Board approve the 2015-2016 Preliminary report with a positive certification.



## **DEFINITION OF FUNDS**

### **General Fund (01)**

The General Fund is the district's primary operating fund. The fund describes in financial terms the District's educational and support programs.

### **Cafeteria Fund (13)**

The Cafeteria Fund exists to account separately for Federal, State and cash meal sales revenue used to operate the Food Service Program. Cafeteria operations fully fund their own costs including salaries, benefits, utilities, insurance, legal and audit, maintenance and business office accounting services. Food is prepared in five kitchens.

### **Special Reserve Fund for Postemployment Benefits (20)**

This fund is used to account for the Other Post-Employment Benefits (OPEB) Annual Required Contribution (ARC) to fund the retiree benefits.

### **Building Fund (21)**

This fund exists primarily to account separately for proceeds from the sale of bonds and may not be used for any purposes other than those for which the bonds were issued.

### **Capital Facilities Fund (Developer Fees) (25)**

This fund exists to separately account for school impact fees collected on new development within the district. There is no other revenue source. Expenditures are restricted to growth-caused facilities items. Revenue from fees will be required to help pay for construction projects or debt services.

### **Special Reserve Fund (40)**

The Special Reserve Fund has no revenue source of its own. Authorized revenue which may be transferred to the fund includes the following:

1. Proceeds from the sale of real property
2. Proceeds from the rental/lease of real property specifically designated for this fund.
3. Bond proceeds in excess of the amount needed to repay the issue
4. Transfers from the General Fund

The fund was originally created to account for proceeds from the sale of Central Valley Intermediate property. The fund was used to finance the purchase of the Church property near Central Valley High School and the building of the new Board Room Annex building at the District Office. The balance of the funds will be used to develop gifted property located next to Central Valley High School.

**Bond Interest & Redemption Fund (51 & 52)**

This fund is used for the repayment of bonds issued over which the county auditor maintains control. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller and expenditures in this fund are limited to bond interest, redemption, and related costs.

**Foundation Trust Fund (73)**

This fund is used to account separately for gifts or bequests that benefit individuals, private organizations, or other governments and under which neither principal nor income may be used for purposes that support the LEA's own programs.

## **DEFINITION OF REVENUE COMPONENTS**

### **Local Control Funding Formula (LCFF)**

The LCFF creates base, supplemental, and concentration grants in place of most previously existing K-12 funding streams, including revenue limits and most state categorical programs. These funds are used to fund the majority of salaries, benefits, and materials.

### **Education Protection Account (EPA)**

The Education Protection Account provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of an LEA's total revenue limit or charter school general purpose entitlement.

### **Federal Revenues**

**ECIA** - The Elementary and Secondary Education Act (ESEA) of 1965 was amended and reorganized in 1981 by the Education Consolidation & Improvements Act (ECIA). This federal grant funds "Title I" Programs to benefit educationally disadvantaged students. These funds are used to provide instructional aides, special resource teachers and instructional materials.

**Special Education: IDEA Basic Local Assistance Entitlement, Part B (formerly PL 94-142)** – This is the federal component of the district's special education funding. It is paid on the basis of the total number of students served. Any increase in this component of special education funding is matched by a decrease in State aid.

**Title II Teacher Quality** - This account is used for staff development and class size reduction.

**Forest Reserve** - This money, derived from timber sales on federal land, is paid to counties to offset the loss of property tax not levied on government land. Proceeds are divided between county government and districts. Devastating fires and proposed changes in federal administration make this revenue source volatile and hard to predict and is projected to be eliminated after 2012-13.

**Title VII Part A, Indian Education** – This is a formula grant based on challenging State academic content and student academic achievement standards that are used for all students and designed to assist Indian students in meeting those standards.

### **State Revenues**

**Special Education Master Plan** - This is the State component of district special education funding. District entitlement is determined by a complex formula.

**Lottery** – The lottery provides about one percent of total K-12 funding. As such, lottery sales revenue represents only a small part of the overall budget of California’s K-12 public education that cannot alone provide for major improvements in K-12 education.

**Common Core** – One-time state funding to support the shift to the Common Core State Standards. Can be used for Professional Development, Instructional Materials aligned to the academic content standards and integration of the academic content standards through technology-based instruction, including expenditures necessary to support the administration of computer-based assessments.

**American Indian Early Childhood Education (AIECE)** - Funding to develop and test educational models that increase competence in reading, language arts, mathematics, and self-esteem for American Indian children in pre-kindergarten through grade four. Funds are designated for schools with at least 10 percent American Indian students, and they are allocated through a competitive process for three-year cycles.

**After School Learning & Safe Neighborhoods (ASES)** – Funding is provided to encourage schools and school districts to provide safe and educationally enriching alternatives for children and youth during non-school hours. The program creates incentives for establishing locally driven before and after school education and enrichment programs.

## DEFINITION OF EXPENDITURE CATEGORIES

### General

District spending is broadly described and accounted for by its OBJECT. Objects are expense classifications or categories. Objects describe the kinds of items purchased or services obtained. Major spending categories are prescribed by the State. The district sometimes adds its own sub-programs to record spending in greater detail. Major expense categories required are as follows:

- 1000 Certificated Salaries
- 2000 Classified Salaries
- 3000 Employee Benefits
- 4000 Books and Supplies
- 5000 Services and Other Operating Expenses
- 6000 Capital Outlay
- 7000 Other Outgo

**1000 Certificated Salaries** - Salaries paid to persons in positions requiring a credential. Budgeted figures include salaries, stipends, substitute pay in all programs and sites.

**2000 Classified Salaries** - Salaries paid to persons in positions not requiring a credential or certification. Budget includes salaries, overtime, paid vacations and substitute pay in all programs and sites.

**3000 Employee Benefits** - Includes district contributions to retirement plans and Health & Welfare benefits for employees, their dependents and retired employees.

**4000 Books & Supplies** - Covers expenditures for books and supplies, including sales tax and delivery costs. These are consumable or expendable items.

**5000 Services & Other Operating Expenses** - Includes spending for contract service, rents, leases, maintenance agreements, utilities and legal services.

**6000 Capital Outlay** - Includes budgeted spending for sites, building and equipment, including leases with option to purchase.

**7000 Other Outgo** - Includes expenditures not provided for by any other "Object of Expenditure."



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)	
A. REVENUES									
1) LCFF Sources		8010-8099	19,746,936.00	0.00	19,746,936.00	21,771,973.00	0.00	21,771,973.00	10.3%
2) Federal Revenue		8100-8299	29,272.00	2,711,267.00	2,740,539.00	27,000.00	3,180,902.00	3,207,902.00	17.1%
3) Other State Revenue		8300-8599	562,589.00	600,623.00	1,163,212.00	396,503.00	494,431.00	890,934.00	-23.4%
4) Other Local Revenue		8600-8799	942,501.00	2,505,073.00	3,447,574.00	405,915.00	2,455,201.00	2,861,116.00	-17.0%
5) TOTAL, REVENUES			21,281,298.00	5,816,963.00	27,098,261.00	22,601,391.00	6,130,534.00	28,731,925.00	6.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	8,417,742.00	2,335,731.00	10,753,473.00	8,745,209.00	2,530,198.00	11,275,407.00	4.9%
2) Classified Salaries		2000-2999	3,094,177.00	2,130,683.00	5,224,860.00	3,455,513.00	2,328,814.00	5,784,327.00	10.7%
3) Employee Benefits		3000-3999	3,833,335.00	1,288,192.00	5,121,527.00	4,232,909.00	1,424,871.00	5,657,780.00	10.5%
4) Books and Supplies		4000-4999	1,312,561.00	762,425.00	2,074,986.00	1,481,506.00	585,720.00	2,067,226.00	-0.4%
5) Services and Other Operating Expenditures		5000-5999	2,078,045.00	1,986,116.00	4,064,161.00	2,523,879.00	2,165,093.00	4,688,972.00	15.4%
6) Capital Outlay		6000-6999	20,520.00	125,000.00	145,520.00	31,230.00	280,000.00	311,230.00	113.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	565,178.00	32,992.00	598,170.00	164,436.00	36,535.00	200,971.00	-66.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(272,437.00)	217,540.00	(54,897.00)	(202,326.00)	141,326.00	(61,000.00)	11.1%
9) TOTAL, EXPENDITURES			19,049,121.00	8,878,679.00	27,927,800.00	20,432,356.00	9,492,557.00	29,924,913.00	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			2,232,177.00	(3,061,716.00)	(829,539.00)	2,169,035.00	(3,362,023.00)	(1,192,988.00)	43.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	231,309.00	0.00	231,309.00	203,161.00	474,871.00	678,032.00	193.1%
b) Transfers Out		7600-7629	0.00	0.00	0.00	433,868.00	30,477.00	464,345.00	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	(2,838,252.00)	2,838,252.00	0.00	(2,840,734.00)	2,840,734.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,606,943.00)	2,838,252.00	231,309.00	(3,071,441.00)	3,285,128.00	213,687.00	-7.6%

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>			(374,766.00)	(223,464.00)	(598,230.00)	(902,406.00)	(76,895.00)	(979,301.00)	63.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,173,729.00	1,764,545.00	9,938,274.00	7,994,461.00	1,541,081.00	9,535,542.00	-4.1%
b) Audit Adjustments		9793	195,498.00	0.00	195,498.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,369,227.00	1,764,545.00	10,133,772.00	7,994,461.00	1,541,081.00	9,535,542.00	-5.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,369,227.00	1,764,545.00	10,133,772.00	7,994,461.00	1,541,081.00	9,535,542.00	-5.9%
2) Ending Balance, June 30 (E + F1e)			7,994,461.00	1,541,081.00	9,535,542.00	7,092,055.00	1,464,186.00	8,556,241.00	-10.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	11,900.00	0.00	11,900.00	11,900.00	0.00	11,900.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	6,000.00	0.00	6,000.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,541,081.00	1,541,081.00	0.00	1,464,186.00	1,464,186.00	-5.0%
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	3,184,475.00	0.00	3,184,475.00	1,913,981.00	0.00	1,913,981.00	-39.9%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,792,086.00	0.00	4,792,086.00	5,166,174.00	0.00	5,166,174.00	7.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
3010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	274,173.00
4035	NCLB: Title II, Part A, Teacher Quality	0.00	34,986.00
5640	Medi-Cal Billing Option	295,114.00	291,288.00
6230	California Clean Energy Jobs Act	233,919.00	0.00
6300	Lottery: Instructional Materials	346,679.00	327,334.00
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE) (1	16,779.00	0.00
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP) (12-13	5,708.00	0.00
9010	Other Restricted Local	642,882.00	536,405.00
Total, Restricted Balance		1,541,081.00	1,464,186.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	945,000.00	945,000.00	0.0%
3) Other State Revenue		8300-8599	80,000.00	80,000.00	0.0%
4) Other Local Revenue		8600-8799	206,570.00	187,400.00	-9.3%
5) TOTAL, REVENUES			1,231,570.00	1,212,400.00	-1.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	457,047.00	453,968.00	-0.7%
3) Employee Benefits		3000-3999	163,721.00	161,743.00	-1.2%
4) Books and Supplies		4000-4999	566,710.00	557,500.00	-1.6%
5) Services and Other Operating Expenditures		5000-5999	50,848.00	47,420.00	-6.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	54,897.00	61,000.00	11.1%
9) TOTAL, EXPENDITURES			1,293,223.00	1,281,631.00	-0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(61,653.00)	(69,231.00)	12.3%
<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	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 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(61,653.00)	(69,231.00)	12.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	191,048.00	129,395.00	-32.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			191,048.00	129,395.00	-32.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			191,048.00	129,395.00	-32.3%
2) Ending Balance, June 30 (E + F1e)			129,395.00	60,164.00	-53.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	750.00	0.00	-100.0%
Stores		9712	17,300.48	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	111,344.52	60,164.00	-46.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School B	111,344.52	60,164.00
Total, Restricted Balance		111,344.52	60,164.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,000.00	3,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	231,309.00	213,687.00	-7.6%
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			(231,309.00)	(213,687.00)	-7.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(228,309.00)	(210,687.00)	-7.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	668,676.00	440,367.00	-34.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			668,676.00	440,367.00	-34.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			668,676.00	440,367.00	-34.1%
2) Ending Balance, June 30 (E + F1e)			440,367.00	229,680.00	-47.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	440,367.00	229,680.00	-47.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,000.00	-33.3%
5) TOTAL, REVENUES			1,500.00	1,000.00	-33.3%
<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	554.00	500.00	-9.7%
5) Services and Other Operating Expenditures		5000-5999	10,496.00	11,546.00	10.0%
6) Capital Outlay		6000-6999	554,805.00	3,787.00	-99.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	50,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			615,855.00	15,833.00	-97.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(614,355.00)	(14,833.00)	-97.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(614,355.00)	(14,833.00)	-97.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	794,077.00	179,722.00	-77.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			794,077.00	179,722.00	-77.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			794,077.00	179,722.00	-77.4%
2) Ending Balance, June 30 (E + F1e)			179,722.00	164,889.00	-8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	179,722.00	164,889.00	-8.3%
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 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	199,971.00	197,500.00	-1.2%
5) TOTAL, REVENUES			199,971.00	197,500.00	-1.2%
<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	26,895.00	10,000.00	-62.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,895.00	10,000.00	-62.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			173,076.00	187,500.00	8.3%
<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	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	2,675.00	750.00	-72.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,675.00)	(750.00)	-72.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			170,401.00	186,750.00	9.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	567,717.00	738,118.00	30.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			567,717.00	738,118.00	30.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			567,717.00	738,118.00	30.0%
2) Ending Balance, June 30 (E + F1e)			738,118.00	924,868.00	25.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	738,118.00	924,868.00	25.3%
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 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10.00	10.00	0.0%
5) TOTAL, REVENUES			10.00	10.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	2,193.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	2,193.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10.00	(2,183.00)	-21930.0%
<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 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10.00	(2,183.00)	-21930.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,173.00	2,183.00	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,173.00	2,183.00	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,173.00	2,183.00	0.5%
2) Ending Balance, June 30 (E + F1e)			2,183.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,183.00	0.00	-100.0%
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 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	44,858.00	38,900.00	-13.3%
4) Other Local Revenue		8600-8799	2,223,433.00	2,234,650.00	0.5%
5) TOTAL, REVENUES			2,268,291.00	2,273,550.00	0.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,501,149.00	1,878,313.00	25.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,501,149.00	1,878,313.00	25.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			767,142.00	395,237.00	-48.5%
<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 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			767,142.00	395,237.00	-48.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,321,846.00	2,088,988.00	58.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,321,846.00	2,088,988.00	58.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,321,846.00	2,088,988.00	58.0%
2) Ending Balance, June 30 (E + F1e)			2,088,988.00	2,484,225.00	18.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,088,988.00	2,484,225.00	18.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	212,886.00	12,468.00	-94.1%
5) TOTAL, REVENUES			212,886.00	12,468.00	-94.1%
<b>B. EXPENSES</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	44,421.00	34,732.00	-21.8%
5) Services and Other Operating Expenses		5000-5999	2,000.00	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			46,421.00	34,732.00	-25.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			166,465.00	(22,264.00)	-113.4%
<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 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			166,465.00	(22,264.00)	-113.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	115,202.00	281,667.00	144.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			115,202.00	281,667.00	144.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			115,202.00	281,667.00	144.5%
2) Ending Net Position, June 30 (E + F1e)			281,667.00	259,403.00	-7.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	281,667.00	259,403.00	-7.9%

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> 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)	2,318.23	2,298.55	2,366.32	2,265.15	2,249.50	2,316.66
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,318.23	2,298.55	2,366.32	2,265.15	2,249.50	2,316.66
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	10.74	10.74	10.74	1.03	10.74	1.03
b. Special Education-Special Day Class	9.00	9.00	9.00	9.00	9.00	9.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	19.74	19.74	19.74	10.03	19.74	10.03
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,337.97	2,318.29	2,386.06	2,275.18	2,269.24	2,326.69
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	341,760.00	0.00	341,760.00	0.00	0.00	341,760.00
Work in Progress	194,514.00	0.00	194,514.00	292,146.00	0.00	486,660.00
Total capital assets not being depreciated	536,274.00	0.00	536,274.00	292,146.00	0.00	828,420.00
Capital assets being depreciated:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings	69,209,822.00	0.00	69,209,822.00	105,520.00	0.00	69,315,342.00
Equipment	3,495,334.00	0.00	3,495,334.00	206,735.00	0.00	3,702,069.00
Total capital assets being depreciated	72,705,156.00	0.00	72,705,156.00	312,255.00	0.00	73,017,411.00
Accumulated Depreciation for:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings	(23,505,221.00)	6,363.00	(23,498,858.00)	(1,626,731.00)	0.00	(25,125,589.00)
Equipment	(2,719,741.00)	0.00	(2,719,741.00)	(202,795.00)	0.00	(2,922,536.00)
Total accumulated depreciation	(26,224,962.00)	6,363.00	(26,218,599.00)	(1,829,526.00)	0.00	(28,048,125.00)
Total capital assets being depreciated, net	46,480,194.00	6,363.00	46,486,557.00	(1,517,271.00)	0.00	44,969,286.00
Governmental activity capital assets, net	47,016,468.00	6,363.00	47,022,831.00	(1,225,125.00)	0.00	45,797,706.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land		0.00	0.00	0.00	0.00	0.00
Work in Progress		0.00	0.00	0.00	0.00	0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings		0.00	0.00	0.00	0.00	0.00
Equipment		0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings		0.00	0.00	0.00	0.00	0.00
Equipment		0.00	0.00	0.00	0.00	0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			9,498,028.00	10,838,446.00	11,305,396.00	12,304,178.00	10,782,199.00	8,416,716.00	11,213,438.00	11,008,268.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,829,024.00	1,829,024.00	2,557,306.00	1,829,024.00	0.00	728,282.00	731,610.00	829,157.00
Property Taxes	8020-8079		281,210.00	390,982.00	78,312.00	12,976.00	61,469.00	4,341,933.00	1,156,375.00	9,457.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	(879,325.00)	(270,562.00)	(244,915.00)	(244,915.00)	(244,915.00)
Federal Revenue	8100-8299		0.00	0.00	949,798.00	52,909.00	58,469.00	443,059.00	15,917.00	228,151.00
Other State Revenue	8300-8599		0.00	277,420.00	0.00	19,443.00	0.00	0.00	178,807.00	4,870.00
Other Local Revenue	8600-8799		66,680.00	80,361.00	117,860.00	158,916.00	254,945.00	147,984.00	449,852.00	311,409.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			2,176,914.00	2,577,787.00	3,703,276.00	1,193,943.00	104,321.00	5,416,343.00	2,287,646.00	1,138,129.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		107,777.00	957,543.00	942,248.00	966,973.00	1,000,000.00	991,079.00	944,243.00	958,717.00
Classified Salaries	2000-2999		178,653.00	457,293.00	475,880.00	483,154.00	526,017.00	520,079.00	543,790.00	503,274.00
Employee Benefits	3000-3999		124,354.00	527,643.00	476,149.00	475,621.00	494,083.00	487,920.00	557,435.00	439,184.00
Books and Supplies	4000-4999		204,326.00	280,655.00	250,694.00	184,066.00	147,266.00	166,125.00	112,367.00	98,587.00
Services	5000-5999		0.00	0.00	405,658.00	648,534.00	267,121.00	296,806.00	351,169.00	690,078.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	59,996.00	91,177.00	9,298.00	68,839.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	116,086.00	0.00	0.00	116,086.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			615,110.00	2,223,134.00	2,666,715.00	2,758,348.00	2,494,483.00	2,669,272.00	2,518,302.00	2,758,679.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	1,346,391.00	651,822.00	349,362.00	202,966.00	42,426.00	24,679.00	49,651.00	25,486.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		1,346,391.00	651,822.00	349,362.00	202,966.00	42,426.00	24,679.00	49,651.00	25,486.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	1,351,018.00	873,208.00	237,065.00	240,745.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		1,351,018.00	873,208.00	237,065.00	240,745.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(4,627.00)	(221,386.00)	112,297.00	(37,779.00)	42,426.00	24,679.00	49,651.00	25,486.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			1,340,418.00	466,950.00	998,782.00	(1,521,979.00)	(2,365,483.00)	2,796,722.00	(205,170.00)	(1,620,550.00)
F. ENDING CASH (A + E)			10,838,446.00	11,305,396.00	12,304,178.00	10,782,199.00	8,416,716.00	11,213,438.00	11,008,268.00	9,387,718.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		9,387,718.00	8,543,866.00	10,724,563.00	9,030,995.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,557,439.00	829,157.00	829,157.00	728,283.00	829,159.00	0.00	15,106,622.00	15,106,622.00
Property Taxes	8020-8079	4,863.00	3,545,727.00	41,929.00	(328,265.00)	0.00	0.00	9,596,968.00	9,596,968.00
Miscellaneous Funds	8080-8099	(402,843.00)	(200,704.00)	(200,704.00)	(242,734.00)	0.00	0.00	(2,931,617.00)	(2,931,617.00)
Federal Revenue	8100-8299	894,405.00	363,085.00	(15,493.00)	0.00	217,602.00	0.00	3,207,902.00	3,207,902.00
Other State Revenue	8300-8599	0.00	261,788.00	0.00	74,303.00	74,303.00	0.00	890,934.00	890,934.00
Other Local Revenue	8600-8799	357,524.00	222,826.00	440,381.00	70,878.00	181,500.00	0.00	2,861,116.00	2,861,116.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	678,032.00	0.00	0.00	678,032.00	678,032.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		2,411,388.00	5,021,879.00	1,095,270.00	980,497.00	1,302,564.00	0.00	29,409,957.00	29,409,957.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,251,488.00	1,039,721.00	1,027,764.00	1,087,854.00	0.00	0.00	11,275,407.00	11,275,407.00
Classified Salaries	2000-2999	515,929.00	530,130.00	508,708.00	541,420.00	0.00	0.00	5,784,327.00	5,784,327.00
Employee Benefits	3000-3999	617,348.00	510,466.00	439,493.00	508,084.00	0.00	0.00	5,657,780.00	5,657,780.00
Books and Supplies	4000-4999	180,161.00	158,806.00	146,163.00	40,010.00	98,000.00	0.00	2,067,226.00	2,067,226.00
Services	5000-5999	574,228.00	520,270.00	666,710.00	218,398.00	50,000.00	0.00	4,688,972.00	4,688,972.00
Capital Outlay	6000-6599	0.00	81,789.00	0.00	131.00	0.00	0.00	311,230.00	311,230.00
Other Outgo	7000-7499	0.00	0.00	0.00	139,971.00	0.00	0.00	139,971.00	139,971.00
Interfund Transfers Out	7600-7629	116,086.00	0.00	0.00	116,087.00	0.00	0.00	464,345.00	464,345.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		3,255,240.00	2,841,182.00	2,788,838.00	2,651,955.00	148,000.00	0.00	30,389,258.00	30,389,258.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	1,302,562.00	0.00	2,648,954.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	1,302,562.00	0.00	2,648,954.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	1,260,422.00	0.00	2,611,440.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	1,260,422.00	0.00	2,611,440.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	42,140.00	0.00	37,514.00	
E. NET INCREASE/DECREASE (B - C + D)		(843,852.00)	2,180,697.00	(1,693,568.00)	(1,671,458.00)	1,196,704.00	0.00	(941,787.00)	(979,301.00)
F. ENDING CASH (A + E)		8,543,866.00	10,724,563.00	9,030,995.00	7,359,537.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,556,241.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			7,359,537.00	8,709,861.00	9,209,636.00	10,387,786.00	8,973,775.00	6,622,150.00	9,420,924.00	9,239,783.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,848,615.00	1,848,615.00	2,529,505.00	1,848,615.00	0.00	680,890.00	739,446.00	838,039.00
Property Taxes	8020-8079		281,210.00	390,982.00	78,312.00	12,976.00	61,469.00	4,341,933.00	1,156,375.00	9,457.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	(894,251.00)	(275,155.00)	(249,072.00)	(249,072.00)	(249,072.00)
Federal Revenue	8100-8299		0.00	0.00	1,010,338.00	56,281.00	62,196.00	471,300.00	16,932.00	242,693.00
Other State Revenue	8300-8599		0.00	292,856.00	0.00	20,525.00	0.00	0.00	188,756.00	5,141.00
Other Local Revenue	8600-8799		66,464.00	85,665.00	125,639.00	169,405.00	271,771.00	157,751.00	479,542.00	331,962.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			2,196,289.00	2,618,118.00	3,743,794.00	1,213,551.00	120,281.00	5,402,802.00	2,331,979.00	1,178,220.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		108,385.00	962,944.00	947,563.00	972,428.00	1,005,641.00	996,670.00	949,569.00	964,125.00
Classified Salaries	2000-2999		179,970.00	460,663.00	479,387.00	486,715.00	529,894.00	523,912.00	547,798.00	506,983.00
Employee Benefits	3000-3999		127,039.00	539,035.00	486,432.00	485,892.00	504,751.00	498,456.00	569,471.00	448,668.00
Books and Supplies	4000-4999		187,966.00	272,522.00	123,429.00	102,499.00	170,534.00	192,373.00	130,121.00	114,164.00
Services	5000-5999		0.00	0.00	388,482.00	621,073.00	255,810.00	284,239.00	336,300.00	660,859.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	29,152.00	44,304.00	4,517.00	33,450.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	112,109.00	0.00	0.00	112,109.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			603,360.00	2,235,164.00	2,537,402.00	2,668,607.00	2,495,782.00	2,652,063.00	2,537,776.00	2,728,249.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	1,302,562.00	630,603.00	337,989.00	196,359.00	41,045.00	23,876.00	48,035.00	24,656.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		1,302,562.00	630,603.00	337,989.00	196,359.00	41,045.00	23,876.00	48,035.00	24,656.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	1,260,422.00	873,208.00	221,168.00	224,601.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		1,260,422.00	873,208.00	221,168.00	224,601.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		42,140.00	(242,605.00)	116,821.00	(28,242.00)	41,045.00	23,876.00	48,035.00	24,656.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			1,350,324.00	499,775.00	1,178,150.00	(1,414,011.00)	(2,351,625.00)	2,798,774.00	(181,141.00)	(1,550,029.00)
F. ENDING CASH (A + E)			8,709,861.00	9,209,636.00	10,387,786.00	8,973,775.00	6,622,150.00	9,420,924.00	9,239,783.00	7,689,754.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										



	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		7,689,754.00	6,926,791.00	8,801,346.00	7,081,747.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,518,929.00	838,039.00	838,039.00	680,891.00	838,038.00	0.00	15,047,661.00	15,047,661.00
Property Taxes	8020-8079	4,863.00	3,095,727.00	26,034.00	137,630.00	0.00	0.00	9,596,968.00	9,596,968.00
Miscellaneous Funds	8080-8099	(409,681.00)	(204,111.00)	(204,111.00)	(246,854.00)	0.00	0.00	(2,981,379.00)	(2,981,379.00)
Federal Revenue	8100-8299	951,414.00	386,228.00	(72,743.00)	(363,812.00)	420,075.00	0.00	3,180,902.00	3,180,902.00
Other State Revenue	8300-8599	0.00	276,354.00	0.00	4,135.00	74,303.00	0.00	862,070.00	862,070.00
Other Local Revenue	8600-8799	381,121.00	237,533.00	469,446.00	32,500.00	43,056.00	0.00	2,851,855.00	2,851,855.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	545,359.00	0.00	0.00	545,359.00	545,359.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		2,446,646.00	4,629,770.00	1,056,665.00	789,849.00	1,375,472.00	0.00	29,103,436.00	29,103,436.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,258,548.00	1,045,586.00	1,033,562.00	1,093,989.00	0.00	0.00	11,339,010.00	11,339,010.00
Classified Salaries	2000-2999	519,731.00	534,037.00	512,457.00	545,408.00	0.00	0.00	5,826,955.00	5,826,955.00
Employee Benefits	3000-3999	630,678.00	521,488.00	448,983.00	513,942.00	0.00	0.00	5,774,835.00	5,774,835.00
Books and Supplies	4000-4999	138,626.00	116,121.00	142,780.00	65,584.00	145,000.00	0.00	1,901,719.00	1,901,719.00
Services	5000-5999	549,916.00	498,241.00	638,482.00	159,151.00	50,000.00	0.00	4,442,553.00	4,442,553.00
Capital Outlay	6000-6599	0.00	39,742.00	0.00	65.00	0.00	0.00	151,230.00	151,230.00
Other Outgo	7000-7499	0.00	0.00	0.00	128,320.00	0.00	0.00	128,320.00	128,320.00
Interfund Transfers Out	7600-7629	112,110.00	0.00	0.00	112,110.00	0.00	0.00	448,438.00	448,438.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		3,209,609.00	2,755,215.00	2,776,264.00	2,618,569.00	195,000.00	0.00	30,013,060.00	30,013,060.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	1,375,472.00	0.00	2,678,035.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	1,375,472.00	0.00	2,678,035.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	1,318,977.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	162,354.00	0.00	162,354.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	162,354.00	0.00	1,481,331.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	1,213,118.00	0.00	1,196,704.00	
E. NET INCREASE/DECREASE (B - C + D)		(762,963.00)	1,874,555.00	(1,719,599.00)	(1,828,720.00)	2,393,590.00	0.00	287,080.00	(909,624.00)
F. ENDING CASH (A + E)		6,926,791.00	8,801,346.00	7,081,747.00	5,253,027.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								7,646,617.00	

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: District Office

Date: June 08, 2015

Place: District Office Board Room

Date: June 10, 2015

Time: 7:00 p.m.

Adoption Date: June 24, 2015

Signed: \_\_\_\_\_

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

Contact person for additional information on the budget reports:

Name: Michelle Dunham

Telephone: 530-245-7915

Title: Director of Business Services

E-mail: mdunham@gwusd.org

### Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 24, 2015	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

<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:

\_\_\_\_\_  
\_\_\_\_\_

( ☒ ) 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 24, 2015

For additional information on this certification, please contact:

Name: Michelle Dunham

Title: Director of Business Services

Telephone: 530-245-7915

E-mail: mdunham@gwusd.org

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	10,753,473.00	301	803,610.00	303	9,949,863.00	305	22,300.00	44,351.00	307	9,905,512.00	309
2000 - Classified Salaries	5,224,860.00	311	673,018.00	313	4,551,842.00	315	756,925.00	760,530.00	317	3,791,312.00	319
3000 - Employee Benefits (Excluding 3800)	5,121,527.00	321	871,754.00	323	4,249,773.00	325	260,040.00	263,753.00	327	3,986,020.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,074,986.00	331	28,647.00	333	2,046,339.00	335	362,604.00	546,282.00	337	1,500,057.00	339
5000 - Services. . . & 7300 - Indirect Costs	4,009,264.00	341	(150,435.00)	343	4,159,699.00	345	577,149.00	1,857,888.00	347	2,301,811.00	349
TOTAL					24,957,516.00	365	TOTAL			21,484,712.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)							Object	EDP No.
1.	Teacher Salaries as Per EC 41011. . . . .	1100	8,640,917.00	375				
2.	Salaries of Instructional Aides Per EC 41011. . . . .	2100	1,968,136.00	380				
3.	STRS. . . . .	3101 & 3102	741,235.00	382				
4.	PERS. . . . .	3201 & 3202	219,608.00	383				
5.	OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	278,839.00	384				
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	1,235,008.00	385				
7.	Unemployment Insurance. . . . .	3501 & 3502	12,610.00	390				
8.	Workers' Compensation Insurance. . . . .	3601 & 3602	399,570.00	392				
9.	OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00					
10.	Other Benefits (EC 22310). . . . .	3901 & 3902	5,000.00	393				
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		13,500,923.00	395				
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		1,649,421.00					
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		307,549.00	396				
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396				
14.	TOTAL SALARIES AND BENEFITS. . . . .		11,851,502.00	397				
15.	Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		55.16%					
16.	District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .							

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1.	Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2.	Percentage spent by this district (Part II, Line 15) . . . . .	55.16%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	21,484,712.00
5.	Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

Reduction of Common Core expenditures and contracted services paid to outside vendors.

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	11,275,407.00	301	828,649.00	303	10,446,758.00	305	1,000.00	1,000.00	307	10,445,758.00	309
2000 - Classified Salaries	5,784,327.00	311	753,126.00	313	5,031,201.00	315	834,846.00	834,846.00	317	4,196,355.00	319
3000 - Employee Benefits (Excluding 3800)	5,657,780.00	321	813,503.00	323	4,844,277.00	325	283,319.00	283,319.00	327	4,560,958.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,067,226.00	331	39,150.00	333	2,028,076.00	335	371,028.00	371,028.00	337	1,657,048.00	339
5000 - Services. . . & 7300 - Indirect Costs	4,627,972.00	341	(173,442.00)	343	4,801,414.00	345	826,173.00	1,923,699.00	347	2,877,715.00	349
TOTAL					27,151,726.00	365	TOTAL			23,737,834.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)							Object	EDP No.
1.	Teacher Salaries as Per EC 41011. . . . .	1100	9,154,444.00	375				
2.	Salaries of Instructional Aides Per EC 41011. . . . .	2100	2,300,770.00	380				
3.	STRS. . . . .	3101 & 3102	962,000.00	382				
4.	PERS. . . . .	3201 & 3202	244,215.00	383				
5.	OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	312,060.00	384				
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	1,342,997.00	385				
7.	Unemployment Insurance. . . . .	3501 & 3502	14,442.00	390				
8.	Workers' Compensation Insurance. . . . .	3601 & 3602	456,294.00	392				
9.	OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00					
10.	Other Benefits (EC 22310). . . . .	3901 & 3902	5,000.00	393				
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		14,792,222.00	395				
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		1,724,822.00					
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		370,053.00	396				
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396				
14.	TOTAL SALARIES AND BENEFITS. . . . .		13,067,400.00	397				
15.	Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		55.05%					
16.	District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .							

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1.	Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2.	Percentage spent by this district (Part II, Line 15) . . . . .	55.05%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	23,737,834.00
5.	Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

Contracted services paid to outside vendors.



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	30,996,359.00	0.00	30,996,359.00	0.00	813,991.00	30,182,368.00	973,773.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	3,070,463.00	0.00	3,070,463.00	0.00	0.00	3,070,463.00	0.00
Capital Leases Payable	184,015.59	(0.59)	184,015.00	0.00	48,590.00	135,425.00	51,055.00
Lease Revenue Bonds Payable	933,507.00	0.00	933,507.00	0.00	82,987.00	850,520.00	0.00
Other General Long-Term Debt	6,438,368.50	0.00	6,438,368.50	0.00	126,402.00	6,311,966.50	171,636.00
Net Pension Liability		0.00	0.00	0.00	0.00	0.00	0.00
Net OPEB Obligation		0.00	0.00	0.00	0.00	0.00	0.00
Compensated Absences Payable	105,465.00	0.00	105,465.00	4,830.00	0.00	110,295.00	0.00
Governmental activities long-term liabilities	41,728,178.09	(0.59)	41,728,177.50	4,830.00	1,071,970.00	40,661,037.50	1,196,464.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable		0.00	0.00	0.00	0.00	0.00	
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	
Certificates of Participation Payable		0.00	0.00	0.00	0.00	0.00	
Capital Leases Payable		0.00	0.00	0.00	0.00	0.00	
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	
Other General Long-Term Debt		0.00	0.00	0.00	0.00	0.00	
Net Pension Liability		0.00	0.00	0.00	0.00	0.00	
Net OPEB Obligation		0.00	0.00	0.00	0.00	0.00	
Compensated Absences Payable		0.00	0.00	0.00	0.00	0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 1,126,015.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 19,544,618.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.76%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00  
Retain supporting documentation.

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

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)****A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,165,895.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	460,194.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	46,446.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	139,232.22
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	5,698.71
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,817,465.93
9. Carry-Forward Adjustment (Part IV, Line F)	540,483.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,357,948.93

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	17,118,916.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,144,772.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,017,656.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	442,187.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	318,779.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,277,993.78
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	101,237.29
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,238,326.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	26,659,867.07

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment****(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18)

6.82%

**D. Preliminary Proposed Indirect Cost Rate****(For final approved fixed-with-carry-forward rate for use in 2016-17 see [www.cde.ca.gov/fg/ac/ic/](http://www.cde.ca.gov/fg/ac/ic/))**

(Line A10 divided by Line B18)

8.84%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>1,817,465.93</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(79,954.90)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.49%) times Part III, Line B18); zero if negative	<u>540,483.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.49%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.49%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>540,483.00</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>540,483.00</u>

Approved indirect cost rate: 4.49%  
Highest rate used in any program: 4.49%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	1,378,504.00	61,443.00	4.46%
01	3310	532,312.00	7,938.00	1.49%
01	3315	127,879.00	5,741.00	4.49%
01	3550	47,178.00	2,118.00	4.49%
01	4035	186,775.00	6,683.00	3.58%
01	5810	85,966.00	3,642.00	4.24%
01	6010	381,855.00	17,145.00	4.49%
01	6500	2,562,695.00	109,900.00	4.29%
01	7091	5,651.00	166.00	2.94%
01	9010	1,834,774.00	2,764.00	0.15%
13	5310	1,222,661.00	54,897.00	4.49%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	143,288.00		299,439.00	442,727.00
2. State Lottery Revenue	8560	313,109.00		83,169.00	396,278.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		456,397.00	0.00	382,608.00	839,005.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	500.00			500.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	70.00			70.00
4. Books and Supplies	4000-4999	52,208.00		21,293.00	73,501.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	273,163.00			273,163.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			14,636.00	14,636.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		325,941.00	0.00	35,929.00	361,870.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	130,456.00	0.00	346,679.00	477,135.00
<b>D. COMMENTS:</b>					
Classroom management software for paperless instruction, supplemental software used for credit recovery and iPad supplemental applications.					

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

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

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	21,771,973.00	-0.50%	21,663,250.00	1.32%	21,948,797.00
2. Federal Revenues	8100-8299	27,000.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	396,503.00	-5.75%	373,697.00	-0.99%	369,999.00
4. Other Local Revenues	8600-8799	405,915.00	0.37%	407,399.00	0.37%	408,898.00
5. Other Financing Sources						
a. Transfers In	8900-8929	203,161.00	-57.47%	86,395.00	-40.27%	51,608.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(2,840,734.00)	-0.46%	(2,827,627.00)	3.08%	(2,914,800.00)
6. Total (Sum lines A1 thru A5c)		19,963,818.00	-1.31%	19,703,114.00	0.82%	19,864,502.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				8,745,209.00		8,783,510.00
b. Step & Column Adjustment				87,452.00		88,327.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(49,151.00)		(49,151.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,745,209.00	0.44%	8,783,510.00	0.45%	8,822,686.00
2. Classified Salaries						
a. Base Salaries				3,455,513.00		3,490,068.00
b. Step & Column Adjustment				34,555.00		34,901.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,455,513.00	1.00%	3,490,068.00	1.00%	3,524,969.00
3. Employee Benefits	3000-3999	4,232,909.00	1.01%	4,275,671.00	3.85%	4,440,365.00
4. Books and Supplies	4000-4999	1,481,506.00	-10.03%	1,332,851.00	0.00%	1,332,851.00
5. Services and Other Operating Expenditures	5000-5999	2,523,879.00	-9.57%	2,282,460.00	0.00%	2,282,460.00
6. Capital Outlay	6000-6999	31,230.00	0.00%	31,230.00	0.00%	31,230.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	164,436.00	-7.09%	152,785.00	0.00%	152,785.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(202,326.00)	0.00%	(202,326.00)	0.00%	(202,326.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	433,868.00	-3.67%	417,961.00	2.53%	428,517.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		20,866,224.00	-1.45%	20,564,210.00	1.21%	20,813,537.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(902,406.00)		(861,096.00)		(949,035.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,994,461.00		7,092,055.00		6,230,959.00
2. Ending Fund Balance (Sum lines C and D1)		7,092,055.00		6,230,959.00		5,281,924.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	11,900.00		11,900.00		11,900.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,913,981.00		1,116,839.00		96,168.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,166,174.00		5,102,220.00		5,173,856.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		7,092,055.00		6,230,959.00		5,281,924.00

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	5,166,174.00		5,102,220.00		5,173,856.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		5,166,174.00		5,102,220.00		5,173,856.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d - 2015-16 & 2016-17 plan to reduce (1) one certificated teaching position in each fiscal year due to the trend of declining enrollment.						



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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,180,902.00	0.00%	3,180,902.00	0.00%	3,180,902.00
3. Other State Revenues	8300-8599	494,431.00	-1.23%	488,373.00	-0.20%	487,391.00
4. Other Local Revenues	8600-8799	2,455,201.00	-0.44%	2,444,456.00	-0.59%	2,430,150.00
5. Other Financing Sources						
a. Transfers In	8900-8929	474,871.00	-3.35%	458,964.00	2.30%	469,520.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	2,840,734.00	-0.46%	2,827,627.00	3.08%	2,914,800.00
6. Total (Sum lines A1 thru A5c)		9,446,139.00	-0.49%	9,400,322.00	0.88%	9,482,763.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,530,198.00		2,555,500.00
b. Step & Column Adjustment				25,302.00		25,555.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,530,198.00	1.00%	2,555,500.00	1.00%	2,581,055.00
2. Classified Salaries						
a. Base Salaries				2,328,814.00		2,336,887.00
b. Step & Column Adjustment				23,288.00		23,521.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(15,215.00)		(15,215.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,328,814.00	0.35%	2,336,887.00	0.36%	2,345,193.00
3. Employee Benefits	3000-3999	1,424,871.00	5.21%	1,499,164.00	9.22%	1,637,364.00
4. Books and Supplies	4000-4999	585,720.00	-2.88%	568,868.00	0.00%	568,868.00
5. Services and Other Operating Expenditures	5000-5999	2,165,093.00	-0.23%	2,160,093.00	0.00%	2,160,093.00
6. Capital Outlay	6000-6999	280,000.00	-57.14%	120,000.00	0.00%	120,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	36,535.00	286.82%	141,326.00	0.00%	141,326.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	141,326.00	-74.15%	36,535.00	0.00%	36,535.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	30,477.00	0.00%	30,477.00	0.00%	30,477.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		9,523,034.00	-0.78%	9,448,850.00	1.82%	9,620,911.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(76,895.00)		(48,528.00)		(138,148.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,541,081.00		1,464,186.00		1,415,658.00
2. Ending Fund Balance (Sum lines C and D1)		1,464,186.00		1,415,658.00		1,277,510.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,464,186.00		1,415,658.00		1,277,510.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,464,186.00		1,415,658.00		1,277,510.00

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.						
B2d - 2015-16 & 2016-17 plan to reduce (1) one 0.71875 FTE Para I each fiscal year due to the trend of declining enrollment.						

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	21,771,973.00	-0.50%	21,663,250.00	1.32%	21,948,797.00
2. Federal Revenues	8100-8299	3,207,902.00	-0.84%	3,180,902.00	0.00%	3,180,902.00
3. Other State Revenues	8300-8599	890,934.00	-3.24%	862,070.00	-0.54%	857,390.00
4. Other Local Revenues	8600-8799	2,861,116.00	-0.32%	2,851,855.00	-0.45%	2,839,048.00
5. Other Financing Sources						
a. Transfers In	8900-8929	678,032.00	-19.57%	545,359.00	-4.44%	521,128.00
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)		29,409,957.00	-1.04%	29,103,436.00	0.84%	29,347,265.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				11,275,407.00		11,339,010.00
b. Step & Column Adjustment				112,754.00		113,882.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(49,151.00)		(49,151.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,275,407.00	0.56%	11,339,010.00	0.57%	11,403,741.00
2. Classified Salaries						
a. Base Salaries				5,784,327.00		5,826,955.00
b. Step & Column Adjustment				57,843.00		58,422.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(15,215.00)		(15,215.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,784,327.00	0.74%	5,826,955.00	0.74%	5,870,162.00
3. Employee Benefits	3000-3999	5,657,780.00	2.07%	5,774,835.00	5.25%	6,077,729.00
4. Books and Supplies	4000-4999	2,067,226.00	-8.01%	1,901,719.00	0.00%	1,901,719.00
5. Services and Other Operating Expenditures	5000-5999	4,688,972.00	-5.26%	4,442,553.00	0.00%	4,442,553.00
6. Capital Outlay	6000-6999	311,230.00	-51.41%	151,230.00	0.00%	151,230.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	200,971.00	46.34%	294,111.00	0.00%	294,111.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(61,000.00)	171.79%	(165,791.00)	0.00%	(165,791.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	464,345.00	-3.43%	448,438.00	2.35%	458,994.00
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)		30,389,258.00	-1.24%	30,013,060.00	1.40%	30,434,448.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(979,301.00)		(909,624.00)		(1,087,183.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,535,542.00		8,556,241.00		7,646,617.00
2. Ending Fund Balance (Sum lines C and D1)		8,556,241.00		7,646,617.00		6,559,434.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	11,900.00		11,900.00		11,900.00
b. Restricted	9740	1,464,186.00		1,415,658.00		1,277,510.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,913,981.00		1,116,839.00		96,168.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,166,174.00		5,102,220.00		5,173,856.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		8,556,241.00		7,646,617.00		6,559,434.00
(Line D3f must agree with line D2)						

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	5,166,174.00		5,102,220.00		5,173,856.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		5,166,174.00		5,102,220.00		5,173,856.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.00%		17.00%		17.00%
<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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		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)		2,275.18		2,253.48		2,224.59
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		30,389,258.00		30,013,060.00		30,434,448.00
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)		30,389,258.00		30,013,060.00		30,434,448.00
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)		911,677.74		900,391.80		913,033.44
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)		911,677.74		900,391.80		913,033.44
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	27,927,800.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,748,560.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	145,520.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	54,637.00
4. Other Transfers Out	All	9200	7200-7299	463,541.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,796,315.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,460,013.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	61,653.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				22,780,880.00

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		2,318.29
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,826.59
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	20,732,966.65	8,786.53
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	20,732,966.65	8,786.53
B. Required effort (Line A.2 times 90%)	18,659,669.99	7,907.88
C. Current year expenditures (Line I.E and Line II.B)	22,780,880.00	9,826.59
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

July 1 Budget  
2014-15 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(27,656.00)	0.00	(54,897.00)				
Other Sources/Uses Detail					231,309.00	0.00	0.00	0.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	27,656.00	0.00	54,897.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	231,309.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00



Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	27,656.00	(27,656.00)	54,897.00	(54,897.00)	231,309.00	231,309.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(25,000.00)	0.00	(61,000.00)				
Other Sources/Uses Detail					678,032.00	464,345.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	25,000.00	0.00	61,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	213,687.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	25,000.00	(25,000.00)	61,000.00	(61,000.00)	678,032.00	678,032.00		

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):	<input type="text" value="2,275"/>			
District's ADA Standard Percentage Level:	<input type="text" value="1.0%"/>			

### 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  (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5c) (Form A, Lines A6 and C4)	Estimated/Unaudited Actuals (Form RL, Line 5c) (Form A, Lines A6 and C9)		
	(Form A, Lines A6 and C4)	(Form A, Lines A6 and C9)		
	(Form A, Lines A6 and C9)	(Form A, Lines A6 and C9)		
	(Form A, Lines A6 and C9)	(Form A, Lines A6 and C9)		
Third Prior Year (2012-13)	2,491.80	2,503.03	N/A	Met
Second Prior Year (2013-14)	2,474.23	2,479.51	N/A	Met
First Prior Year (2014-15)	2,378.11	2,386.06	N/A	Met
Budget Year (2015-16)	2,326.69			

### 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 (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2012-13)	2,622	2,657	N/A	Met
Second Prior Year (2013-14)	2,592	2,535	2.2%	Not Met
First Prior Year (2014-15)	2,498	2,506	N/A	Met
Budget Year (2015-16)	2,447			

**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)

The district experienced a larger decline in enrollment than estimated. This variance was outside of the district trend that are being monitored for enrollment/ADA projections.

- 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 Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment	
Third Prior Year (2012-13)	2,460	2,657	92.6%	
Second Prior Year (2013-14)	2,379	2,535	93.8%	
First Prior Year (2014-15)	2,338	2,506	93.3%	
Historical Average Ratio:			93.2%	
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.7%	

**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 Budget (Form A, Lines A6 and C9)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment		Status
Budget Year (2015-16)	2,275	2,447	93.0%		Met
1st Subsequent Year (2016-17)	2,253	2,417	93.2%		Met
2nd Subsequent Year (2017-18)	2,225	2,386	93.3%		Met

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

No

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

		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Target (Reference Only)		23,934,273.00	23,698,389.00	23,991,437.00

**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 (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	9,792,165.00	9,596,968.00	9,596,967.00	9,441,820.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	22,614,344.00	24,703,590.00	24,644,629.00	24,954,958.00
District's Projected Change in LCFF Revenue:		9.24%	-0.24%	1.26%
LCFF Revenue Standard:		19.88% to 21.88%	7.44% to 9.44%	9.57% to 11.57%
Status:		Not Met	Not Met	Not Met

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

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

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

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

District used LCFF Gap funding rate of 53.08% for 2015-16, 12.62% for 2016-17 and 18.24% for 2017-18. The district is also projecting a decline in enrollment resulting in a decrease in Base Grant funding.



**5. CRITERION: Salaries and Benefits**

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2012-13)	13,812,193.05	15,869,521.90	87.0%
Second Prior Year (2013-14)	14,935,115.99	18,047,871.56	82.8%
First Prior Year (2014-15)	15,345,254.00	19,049,121.00	80.6%
Historical Average Ratio:			83.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4): <b>District's Salaries and Benefits Standard</b> (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	3.0%	3.0%	3.0%
	80.5% to 86.5%	80.5% to 86.5%	80.5% to 86.5%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2015-16)	16,433,631.00	20,432,356.00	80.4%	Not Met
1st Subsequent Year (2016-17)	16,549,249.00	20,146,249.00	82.1%	Met
2nd Subsequent Year (2017-18)	16,788,020.00	20,385,020.00	82.4%	Met

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

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

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

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

Routine Restricted Maintenance expenditures increased beginning 2015-16 to increase from 1% to 3%. One time expenditures in 2014-15.

**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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	20.88%	8.44%	10.57%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>10.88% to 30.88%</b>	<b>-1.56% to 18.44%</b>	<b>.57% to 20.57%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	15.88% to 25.88%	3.44% to 13.44%	5.57% to 15.57%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2014-15)	2,740,539.00		
Budget Year (2015-16)	3,207,902.00	17.05%	No
1st Subsequent Year (2016-17)	3,180,902.00	-0.84%	Yes
2nd Subsequent Year (2017-18)	3,180,902.00	0.00%	Yes

**Explanation:**  
(required if Yes)

Forest Reserve revenue is not budgeted for 2016-17 & 2017-18.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2014-15)	1,163,212.00		
Budget Year (2015-16)	890,934.00	-23.41%	Yes
1st Subsequent Year (2016-17)	862,070.00	-3.24%	Yes
2nd Subsequent Year (2017-18)	857,390.00	-0.54%	Yes

**Explanation:**  
(required if Yes)

Lottery revenue is projected to be lower due to the district's trend in decline of enrollment, one time Mandated Costs revenue budgeted in 2014-15 and no revenue budgeted for Prop 39 in Budget Year or 1st & 2nd Subsequent years.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2014-15)	3,447,574.00		
Budget Year (2015-16)	2,861,116.00	-17.01%	Yes
1st Subsequent Year (2016-17)	2,851,855.00	-0.32%	Yes
2nd Subsequent Year (2017-18)	2,839,048.00	-0.45%	Yes

**Explanation:**  
(required if Yes)

Special Education revenue is projected to be lower due to the district's trend in decline of enrollment, Athletic proceeds are not budgeted until received and PEP Grant and First 5 Shasta Grants ended in the 2014-15 fiscal year.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2014-15)	2,074,986.00		
Budget Year (2015-16)	2,067,226.00	-0.37%	Yes
1st Subsequent Year (2016-17)	1,901,719.00	-8.01%	Yes
2nd Subsequent Year (2017-18)	1,901,719.00	0.00%	Yes

**Explanation:**  
(required if Yes)

One time expenditures budgeted in multiple resources.

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

First Prior Year (2014-15)	4,064,161.00		
Budget Year (2015-16)	4,688,972.00	15.37%	Yes
1st Subsequent Year (2016-17)	4,442,553.00	-5.26%	Yes
2nd Subsequent Year (2017-18)	4,442,553.00	0.00%	Yes

**Explanation:**  
(required if Yes)

Prop 39 funds budgeted to expended in 2015-16. EIA is projected to depleted at the end of the 2015-16 fiscal year.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2014-15)	7,351,325.00		
Budget Year (2015-16)	6,959,952.00	-5.32%	Not Met
1st Subsequent Year (2016-17)	6,894,827.00	-0.94%	Met
2nd Subsequent Year (2017-18)	6,877,340.00	-0.25%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2014-15)	6,139,147.00		
Budget Year (2015-16)	6,756,198.00	10.05%	Not Met
1st Subsequent Year (2016-17)	6,344,272.00	-6.10%	Not Met
2nd Subsequent Year (2017-18)	6,344,272.00	0.00%	Not 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)

Forest Reserve revenue is not budgeted for 2016-17 & 2017-18.

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

Lottery revenue is projected to be lower due to the district's trend in decline of enrollment, one time Mandated Costs revenue budgeted in 2014-15 and no revenue budgeted for Prop 39 in Budget Year or 1st & 2nd Subsequent years.

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

Special Education revenue is projected to be lower due to the district's trend in decline of enrollment, Athletic proceeds are not budgeted until received and PEP Grant and First 5 Shasta Grants ended in the 2014-15 fiscal year.

- 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)

One time expenditures budgeted in multiple resources.

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

Prop 39 funds budgeted to expended in 2015-16. EIA is projected to depleted at the end of the 2015-16 fiscal year.



**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 (2012-13)	Second Prior Year (2013-14)	First Prior Year (2014-15)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,247,723.85	4,458,105.53	4,792,086.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	1,247,723.85	4,458,105.53	4,792,086.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	24,954,496.89	26,224,150.17	27,927,800.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	24,954,496.89	26,224,150.17	27,927,800.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	5.0%	17.0%	17.2%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.7%</b>	<b>5.7%</b>	<b>5.7%</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 Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2012-13)	(587,490.13)	15,869,521.90	3.7%	Not Met
Second Prior Year (2013-14)	(179,505.92)	18,321,571.56	1.0%	Met
First Prior Year (2014-15)	(374,766.00)	19,049,121.00	2.0%	Met
Budget Year (2015-16) (Information only)	(902,406.00)	20,866,224.00		

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

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

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

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

The district transferred \$396,848 unrestricted funds to Fund 20 to cover future Post Employment Retirement Benefits.

**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> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2012-13)	8,401,945.00	8,940,727.72	N/A	Met
Second Prior Year (2013-14)	8,118,388.00	8,353,237.59	N/A	Met
First Prior Year (2014-15)	8,146,321.00	8,369,227.00	N/A	Met
Budget Year (2015-16) (Information only)	7,994,461.00			

<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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, Lines A6 and C4):	2,275	2,253	2,225
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	30,389,258.00	30,013,060.00	30,434,448.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	30,389,258.00	30,013,060.00	30,434,448.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	911,677.74	900,391.80	913,033.44
6. Reserve Standard - by Amount (\$65,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	911,677.74	900,391.80	913,033.44

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	5,166,174.00	5,102,220.00	5,173,856.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	5,166,174.00	5,102,220.00	5,173,856.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.00%	17.00%	17.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>911,677.74</b>	<b>900,391.80</b>	<b>913,033.44</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?

Yes

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

Personnel issue pending. Potential liability unknown at this time.

**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:

**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)	(2,838,252.00)			
Budget Year (2015-16)	(2,840,734.00)	2,482.00	0.1%	Met
1st Subsequent Year (2016-17)	(2,827,627.00)	(13,107.00)	-0.5%	Met
2nd Subsequent Year (2017-18)	(2,914,800.00)	87,173.00	3.1%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2014-15)	231,309.00			
Budget Year (2015-16)	678,032.00	446,723.00	193.1%	Not Met
1st Subsequent Year (2016-17)	545,359.00	(132,673.00)	-19.6%	Not Met
2nd Subsequent Year (2017-18)	521,128.00	(24,231.00)	-4.4%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2014-15)	523,295.00			
Budget Year (2015-16)	464,345.00	(58,950.00)	-11.3%	Not Met
1st Subsequent Year (2016-17)	448,438.00	(15,907.00)	-3.4%	Met
2nd Subsequent Year (2017-18)	458,994.00	10,556.00	2.4%	Met

**1d. Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

Variance caused by the change in the accounting of the GREAT Partnership Program for which Gateway USD is the LEA.

- 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)

Variance caused by the change in the accounting of the GREAT Partnership Program for which Gateway USD is the LEA.

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

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


**S6. Long-term Commitments**

Identify all existing and new multiyear 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)

Yes

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	1	01-8011	01-7438, 7439	11,059
Certificates of Participation	20	25-8681	25-7438	3,070,463
General Obligation Bonds	25	51-8611-8614	51-7433, 7434	30,182,368
Supp Early Retirement Program	8	01-8912	20-7612, 01-3701, 3702	955,426
State School Building Loans				
Compensated Absences	1	01-8011	All Salary Accounts	110,295

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

Tax Exempt Lease	3	01-8011	01-7438, 7439	124,366
<b>TOTAL:</b>				<b>34,453,977</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	11,651	11,651	0	0
Certificates of Participation	0	0	0	200,000
General Obligation Bonds	1,500,198	1,878,313	1,976,413	2,040,213
Supp Early Retirement Program	330,255	366,293	259,378	126,921
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Tax Exempt Lease	43,719	43,719	43,719	43,719
<b>Total Annual Payments:</b>	<b>1,885,823</b>	<b>2,299,976</b>	<b>2,279,510</b>	<b>2,410,853</b>
<b>Has total annual payment increased over prior year (2014-15)?</b>	<b>Yes</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)

Increases in long-term debt will be funded by Fund 20, 25 & 51.

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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)

Yes

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

No

- b. Do benefits continue past age 65?

No

- 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?

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

670,972

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

2,405,655.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

2,405,655.00

- 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, 2014

5. OPEB Contributions

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

245,170.00

1st Subsequent Year  
(2016-17)

245,170.00

2nd Subsequent Year  
(2017-18)

245,170.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

366,293.00

259,378.00

126,921.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

332,176.00

220,877.00

187,704.00

- d. Number of retirees receiving OPEB benefits

55

40

24

## 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
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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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (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) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	154.1	156.3	155.3	154.3

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

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

No

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

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

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

Settled through 2014-15.

**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  
(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

103,117

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

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

Yes

Yes

Yes

1,811,990

1,993,189

2,192,508

74.2%

66.5%

60.5%

-9.1%

-10.4%

-9.1%

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

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No

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

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

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

Yes

Yes

Yes

91,207

112,754

113,882

21.1%

23.6%

1.0%

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

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

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

Yes

Yes

Yes

Yes

Yes

Yes

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

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


**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) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	171.3	174.0	173.3	172.5

**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.

Yes

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:

Jan 14, 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:

Dec 17, 2014

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

Yes

If Yes, date of budget revision board adoption:

Mar 11, 2015

4. Period covered by the agreement:

Begin Date:

End Date:

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

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
940,282	1,034,310	1,137,741
74.1%	66.6%	60.5%
-9.1%	-10.2%	-9.1%

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
65,995	57,843	58,422
5.3%	-14.1%	1.0%

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
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.):


**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) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	29.0	29.0	29.0	29.0

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

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

No

If Yes, complete question 2.

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

Settled through 2014-15.

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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

**Negotiations Not Settled**

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

26,157

4. Amount included for any tentative salary schedule increases

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
0	0	0

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
354,325	389,758	428,733
67.1%	61.0%	55.5%
-14.3%	-9.1%	-9.1%

**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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
59,477	60,072	60,673
45.7%	1.0%	1.0%

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
No	No	No

**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 24, 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?	No
A2. Is the system of personnel position control independent from the payroll system?	No
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)	Yes
A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
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?	Yes
A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7. Is the district's financial system independent of the county office system?	Yes
A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

**Comments:**  
(optional)

## End of School District Budget Criteria and Standards Review