



Original Budget

2016-2017

Superintendent: Dr. Ken Geisick

Chief Business Official: Karen Gosting

Adopted

June 30, 2016



GENERAL FUND

Description			2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F		
			Resource Codes	Object Codes	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		20,042,766.00	0.00	20,042,766.00	20,678,158.00	0.00	20,678,158.00	3.2%
2) Federal Revenue			8100-8299		21,911.00	1,200,399.39	1,222,310.39	21,540.00	979,281.00	1,000,821.00	-18.1%
3) Other State Revenue			8300-8599		1,546,378.22	294,365.00	1,840,743.22	878,557.00	309,780.00	1,188,337.00	-35.4%
4) Other Local Revenue			8600-8799		268,345.07	698,923.79	967,268.86	180,604.00	597,449.00	778,053.00	-19.6%
5) TOTAL REVENUES					21,879,400.29	2,193,688.18	24,073,088.47	21,758,859.00	1,886,510.00	23,645,369.00	-1.8%
B. EXPENDITURES											
1) Certificated Salaries			1000-1999		7,925,670.17	1,153,701.52	9,079,371.69	8,025,556.00	1,250,481.60	9,276,037.60	2.2%
2) Classified Salaries			2000-2999		2,252,733.00	580,720.90	2,833,453.90	2,349,530.06	574,109.56	2,923,639.62	3.2%
3) Employee Benefits			3000-3999		4,553,867.49	907,277.93	5,461,145.42	4,992,635.28	937,484.08	5,930,119.36	8.6%
4) Books and Supplies			4000-4999		1,223,498.51	209,324.75	1,432,823.26	1,313,704.25	111,901.00	1,425,605.25	-0.5%
5) Services and Other Operating Expenditures			5000-5999		1,385,494.49	674,835.52	2,060,330.01	1,551,690.94	801,458.00	2,353,148.94	14.2%
6) Capital Outlay			6000-6999		635,030.80	634,143.87	1,269,174.67	261,902.00	352,000.00	613,902.00	-51.6%
7) Other Outgo (excluding Transfers of Indirect Costs)			7100-7299		886,380.07	608,928.00	1,495,308.07	631,812.00	668,630.00	1,300,442.00	-13.0%
8) Other Outgo - Transfers of Indirect Costs			7400-7499		(34,060.83)	35,593.98	1,533.15	(37,308.49)	37,308.49	0.00	-100.0%
9) TOTAL EXPENDITURES			7300-7399		18,828,613.70	4,804,526.47	23,633,140.17	19,089,522.04	4,733,372.73	23,822,894.77	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)											
					3,050,786.59	(2,610,838.29)	439,948.30	2,669,336.96	(2,846,862.73)	(177,525.77)	-140.4%
D. OTHER FINANCING SOURCES/USES											
1) Interfund Transfers											
a) Transfers In			8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out			7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses											
a) Sources			8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses			7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions			8980-8999		(2,763,182.02)	2,763,182.02	0.00	(2,600,213.24)	2,600,213.24	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES					(2,763,182.02)	2,763,182.02	0.00	(2,600,213.24)	2,600,213.24	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			287,604.57	152,343.73	439,948.30	69,123.72	(246,649.49)	(177,525.77)	-140.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited		9793	645,168.39	259,668.85	904,837.24	932,050.96	412,012.58	1,344,063.54	48.5%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			645,168.39	259,668.85	904,837.24	932,050.96	412,012.58	1,344,063.54	48.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			645,168.39	259,668.85	904,837.24	932,050.96	412,012.58	1,344,063.54	48.5%
2) Ending Balance, June 30 (E + F1e)			932,772.96	412,012.58	1,344,785.54	1,001,174.68	165,363.09	1,166,537.77	-13.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,000.00	0.00	4,000.00	4,000.00	0.00	4,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	412,012.58	412,012.58	0.00	165,363.09	165,363.09	-59.9%
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									
Professional Development UP Days 17.	1400	9780	162,823.49	0.00	162,823.49	234,249.49	0.00	234,249.49	43.9%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	708,994.21	0.00	708,994.21	714,686.84	0.00	714,686.84	0.8%
Unassigned/Unappropriated Amount		9790	56,233.26	0.00	56,233.26	48,238.35	0.00	48,238.35	-14.2%

			2015-16 Estimated Actuals			2016-17 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
G. ASSETS								
1) Cash								
a) in County Treasury		9110	3,743,525.83	(1,345,377.73)	2,398,148.10			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	1,000.00	0.00	1,000.00			
c) in Revolving Fund		9130	3,657.52	0.00	3,657.52			
d) with Fiscal Agent		9135	0.00	0.00	0.00			
e) collections awaiting deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	7,367.22	6,098.82	13,466.04			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	0.00	0.00	0.00			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	809.64	0.00	809.64			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL ASSETS			3,756,360.21	(1,339,278.91)	2,417,081.30			
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00			
I. LIABILITIES								
1) Accounts Payable		9500	361,217.85	19,199.19	380,417.04			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	0.30	0.00	0.30			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	0.00	0.00			
6) TOTAL LIABILITIES			361,218.15	19,199.19	380,417.34			
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00			
K. FUND EQUITY								
Ending Fund Balance, June 30								

Description (G9 + H2) - (I6 + J2)	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
			3,395,142.06	(1,358,478.10)	2,036,663.96				

Description			2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	12,472,863.00		12,472,863.00	12,955,995.00		12,955,995.00	3.9%
Education Protection Account State Aid - Current Year		8012	2,971,749.00		2,971,749.00	2,883,379.00		2,883,379.00	-3.0%
State Aid - Prior Years		8019	0.00		0.00	0.00		0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	53,825.00		53,825.00	53,825.00		53,825.00	0.0%
Timber Yield Tax		8022	0.00		0.00	0.00		0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00		0.00	0.00		0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	4,536,543.00		4,536,543.00	4,780,820.00		4,780,820.00	5.4%
Unsecured Roll Taxes		8042	252,181.00		252,181.00	252,181.00		252,181.00	0.0%
Prior Years' Taxes		8043	0.00		0.00	0.00		0.00	0.0%
Supplemental Taxes		8044	0.00		0.00	0.00		0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(143,526.00)		(143,526.00)	(143,526.00)		(143,526.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00		0.00	0.00		0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00		0.00	0.00		0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00		0.00	0.00		0.00	0.0%
Other In-Lieu Taxes		8082	0.00		0.00	0.00		0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00		0.00	0.00		0.00	0.0%
Subtotal, LCFF Sources			20,143,635.00		20,143,635.00	20,782,674.00		20,782,674.00	3.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00		0.00	0.00		0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(100,869.00)		(100,869.00)	(104,516.00)		(104,516.00)	3.6%
Property Taxes Transfers		8097	0.00		0.00	0.00		0.00	0.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,042,766.00	0.00	20,042,766.00	20,678,158.00	0.00	20,678,158.00	3.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	275,188.00	275,188.00	0.00	274,962.00	274,962.00	-0.1%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	19,000.00	0.00	19,000.00	18,500.00	0.00	18,500.00	-2.6%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		654,403.00	654,403.00		480,000.00	480,000.00	-26.7%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		139,116.00	139,116.00		100,248.00	100,248.00	-27.9%
NCLB: Title III, Immigrant Education Program	4201	8290		2,584.00	2,584.00		2,584.00	2,584.00	0.0%

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NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		55,998.04	55,998.04		56,160.00	56,160.00	0.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290		49,044.35	49,044.35		39,536.00	39,536.00	-19.4%
Vocational and Applied Technology Education	3500-3699	8290		24,066.00	24,066.00		25,791.00	25,791.00	7.2%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,911.00	0.00	2,911.00	3,040.00	0.00	3,040.00	4.4%
TOTAL FEDERAL REVENUE			21,911.00	1,200,399.39	1,222,310.39	21,540.00	979,281.00	1,000,821.00	-18.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,225,015.00	0.00	1,225,015.00	572,322.00	0.00	572,322.00	-53.3%
Lottery - Unrestricted and Instructional Materials		8560	316,267.00	92,621.00	408,888.00	306,235.00	89,683.00	395,918.00	-3.2%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		183,252.00	183,252.00	New
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,096.22	201,744.00	206,840.22	0.00	36,845.00	36,845.00	-82.2%
TOTAL, OTHER STATE REVENUE			1,546,378.22	294,365.00	1,840,743.22	878,557.00	309,780.00	1,188,337.00	-35.4%

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OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	-0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	12,000.00	0.00	12,000.00	5,000.00	0.00	5,000.00	-58.3%
Interest		8660	25,000.00	0.00	25,000.00	3,000.00	0.00	3,000.00	-88.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	71,485.07	36,910.79	108,395.86	130,104.00	0.00	130,104.00	20.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description (50%) Adjustment	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues From Local Sources		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	92,141.00	0.00	92,141.00	42,500.00	0.00	42,500.00	-53.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	67,719.00	0.00	67,719.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		662,013.00	662,013.00		597,449.00	597,449.00	-9.8%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			268,345.07	698,923.79	967,268.86	180,604.00	597,449.00	778,053.00	-19.6%
TOTAL, REVENUES			21,879,400.29	2,193,688.18	24,073,088.47	21,758,859.00	1,886,510.00	23,645,369.00	-1.8%

Description			2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries Certificated Pupil Support Salaries Certificated Supervisors' and Administrators' Salaries Other Certificated Salaries TOTAL, CERTIFICATED SALARIES		1100	6,588,967.17	951,902.52	7,540,869.69	6,627,984.00	1,066,943.60	7,694,927.60	2.0%
		1200	368,777.00	201,799.00	570,576.00	483,474.00	183,538.00	667,012.00	16.9%
		1300	967,926.00	0.00	967,926.00	914,098.00	0.00	914,098.00	-5.6%
		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
				7,925,670.17	1,153,701.52	9,079,371.69	8,025,556.00	1,250,481.60	9,276,037.60
CLASSIFIED SALARIES									
Classified Instructional Salaries Classified Support Salaries Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES		2100	313,608.00	413,054.00	726,662.00	309,211.00	402,170.00	711,381.00	-2.1%
		2200	938,200.00	75,862.00	1,014,062.00	975,959.48	80,990.22	1,056,949.70	4.2%
		2300	318,433.00	85,962.35	404,395.35	234,953.58	79,067.34	314,020.92	-22.3%
		2400	509,233.00	5,842.55	515,075.55	634,508.00	11,882.00	646,390.00	25.5%
		2900	173,259.00	0.00	173,259.00	194,898.00	0.00	194,898.00	12.5%
			2,252,733.00	580,720.90	2,833,453.90	2,349,530.06	574,109.56	2,923,639.62	3.2%
EMPLOYEE BENEFITS									
STRS PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees Other Employee Benefits TOTAL, EMPLOYEE BENEFITS		3101-3102	826,988.28	118,849.16	945,837.44	1,007,761.40	157,250.44	1,165,011.84	23.2%
		3201-3202	258,159.41	66,020.17	324,179.58	324,703.08	79,301.97	404,005.05	24.6%
		3301-3302	288,503.88	59,597.80	348,101.68	296,349.93	60,701.89	357,051.82	2.6%
		3401-3402	2,615,015.39	567,986.71	3,183,002.10	2,808,851.00	539,250.00	3,348,101.00	5.2%
		3501-3502	5,002.86	859.26	5,862.12	5,197.81	910.84	6,108.65	4.2%
		3601-3602	235,954.25	39,688.69	275,642.94	215,849.46	37,616.11	253,465.57	-8.0%
		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		3751-3752	322,243.42	54,276.14	376,519.56	333,922.60	62,452.83	396,375.43	5.3%
		3901-3902	2,000.00	0.00	2,000.00	0.00	0.00	0.00	-100.0%
				4,553,867.49	907,277.93	5,461,145.42	4,992,635.28	937,484.08	5,930,119.36
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials Books and Other Reference Materials Materials and Supplies		4100	280,250.00	0.00	280,250.00	300,000.00	0.00	300,000.00	7.0%
		4200	47,084.51	21,500.00	68,584.51	37,000.00	4,455.00	41,455.00	-39.6%
		4300	423,647.56	107,932.49	531,580.05	429,509.25	88,446.00	517,955.25	-2.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	472,516.44	79,892.26	552,408.70	547,195.00	19,000.00	566,195.00	2.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			1,223,498.51	209,324.75	1,432,823.26	1,313,704.25	111,901.00	1,425,605.25	-0.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	88,890.00	45,475.56	134,365.56	88,599.94	34,100.00	122,699.94	-8.7%
Dues and Memberships		5300	20,823.51	1,802.50	22,626.01	24,300.00	1,802.50	26,102.50	15.4%
Insurance		5400 - 5450	132,100.00	0.00	132,100.00	137,414.00	0.00	137,414.00	4.0%
Operations and Housekeeping Services		5500	514,000.00	0.00	514,000.00	530,000.00	0.00	530,000.00	3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	173,560.00	79,674.55	253,234.55	155,550.00	126,000.00	281,550.00	11.2%
Transfers of Direct Costs		5710	(4,066.53)	3,476.96	(589.57)	0.00	0.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	400,187.51	544,405.95	944,593.46	545,827.00	639,555.50	1,185,382.50	25.5%
Communications		5900	60,000.00	0.00	60,000.00	70,000.00	0.00	70,000.00	16.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,385,494.49	674,835.52	2,060,330.01	1,551,690.94	801,458.00	2,353,148.94	14.2%

Description			Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
					Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY											
Land				6100	0.00		0.00	0.00		0.00	0.0%
Land Improvements				6170	0.00	267,000.00	267,000.00	0.00	52,000.00	52,000.00	-80.5%
Buildings and Improvements of Buildings				6200	406,695.50	285,500.00	692,195.50	0.00	300,000.00	300,000.00	-56.7%
Books and Media for New School Libraries or Major Expansion of School Libraries				6300	0.00		0.00	0.00		0.00	0.0%
Equipment				6400	141,245.53	81,643.87	222,889.40	211,902.00	0.00	211,902.00	-4.9%
Equipment Replacement				6500	87,089.77	0.00	87,089.77	50,000.00	0.00	50,000.00	-42.6%
TOTAL CAPITAL OUTLAY					635,030.80	634,143.87	1,269,174.67	261,902.00	352,000.00	613,902.00	-51.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)											
Tuition											
Tuition for Instruction Under Interdistrict Attendance Agreements			7110		0.00		0.00	0.00		0.00	0.0%
State Special Schools			7130		0.00		0.00	0.00		0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools			7141		0.00		0.00	0.00		0.00	0.0%
Payments to County Offices			7142		61,840.00	608,928.00	670,768.00	62,000.00	668,630.00	730,630.00	8.9%
Payments to JPAs			7143		0.00		0.00	0.00		0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools			7211		0.00		0.00	0.00		0.00	0.0%
To County Offices			7212		0.00		0.00	0.00		0.00	0.0%
To JPAs			7213		0.00		0.00	0.00		0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500		7221			0.00	0.00			0.00	0.0%
To County Offices	6500		7222			0.00	0.00			0.00	0.0%
To JPAs	6500		7223			0.00	0.00			0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360		7221			0.00	0.00			0.00	0.0%
To County Offices	6360		7222			0.00	0.00			0.00	0.0%
To JPAs	6360		7223			0.00	0.00			0.00	0.0%
Other Transfers of Apportionments	All Other		7221-7223		255,752.00	0.00	255,752.00	321,566.00	0.00	321,566.00	25.7%
All Other Transfers			7281-7283		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	254,222.90	0.00	254,222.90	143,246.00	0.00	143,246.00	-43.7%
Other Debt Service - Principal		7439	314,565.17	0.00	314,565.17	105,000.00	0.00	105,000.00	-66.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			866,380.07	608,928.00	1,495,308.07	631,812.00	668,630.00	1,300,442.00	-13.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(34,060.83)	35,593.98	1,533.15	(37,308.49)	37,308.49	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(34,060.83)	35,593.98	1,533.15	(37,308.49)	37,308.49	0.00	-100.0%
TOTAL EXPENDITURES			18,828,613.70	4,804,526.47	23,633,140.17	19,089,522.04	4,733,372.73	23,822,894.77	0.8%

Description Resource Codes Object Codes			2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds									
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(2,763,182.02)	2,763,182.02	0.00	(2,600,213.24)	2,600,213.24	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,763,182.02)	2,763,182.02	0.00	(2,600,213.24)	2,600,213.24	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(2,763,182.02)	2,763,182.02	0.00	(2,600,213.24)	2,600,213.24	0.00	0.0%

July 1 Budget
General Fund
Exhibit: Restricted Balance Detail

11 75481 0000000
Form 01

Orland Joint Unified
Glenn County

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
5810	Other Restricted Federal	3,323.83	3,323.83
6230	California Clean Energy Jobs Act	103,926.00	0.00
6264	Educator Effectiveness	169,899.00	27,156.51
6300	Lottery: Instructional Materials	54,736.71	54,755.71
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectic	70,849.62	70,849.62
9010	Other Restricted Local	9,277.42	9,277.42
Total, Restricted Balance		412,012.58	165,363.09

**MULTI
YEAR**

ORLAND JOINT UNIFIED SCHOOL DISTRICT

MYP REVENUE

2016/2017- 2017/2018 - 2018/2019

2016-2017	Source	Resource Codes	Object	Original Budget	Comments
LCFF Funding Sources	State/Local	0000	8011-8045	20,678,158	
Sp Ed IDEA Local Assistance	Local-Fed	3310	8181	274,962	Based on 15-16 Apportionment
Forest Reserve	Federal	0000	8260	18,500	
Other Federal (Inter Bacc Test Fee)	Federal	0000	8290	3,040	
Title I NCLB	Federal	3010	8290	480,000	4 intervention teachers
Carl Perkins CTE Program	Federal	3550	8290	25,791	
Title II Improving Teacher Quality	Federal	4035	8290	100,248	
Title VI Rural & Low Income School Program	Federal	4126	8290	39,536	
Title III Immigrant Ed	Federal	4201	8290	2,584	
Title III ESEA (LEP)	Federal	4203	8290	56,160	
Mandated Block Grant	State	0000	8550	77,784	K-8 \$28 9-12 \$56
Mandated One Time Discretionary	State	0000	8550	494,538	\$237* 2086.66 per ADA 15-16 P2
Unrestricted Lottery	State	1100	8560	306,235	
Restricted Lottery	State	6300	8560	89,883	
California Clean Energy Jobs Act	State	6230	8590	-	
Career Tech Education Incentive Grant	State	6387	8590	183,252	
Ag Incentive Grant	State	7010	8590	21,845	
Medi-Cal	State	9000	8590	15,000	
Leases & Rentals	Local Other	0000	8650	5,000	
Interest	Local Other	0000	8660	3,000	
Inter-Agency	Local Other	0000	8677	130,104	Restricted to program
Other Local Revenues	Local Other	0000	8699	42,500	
Special Education	Local Other	6500	8792	597,449	Based on 15-16 Apportionment
Total Revenue				23,645,369	Increase (Decrease) in Revenue

2017-2018	Source	Resource Codes	Object	Original Budget	Comments
LCFF Funding Sources	State/Local	0000	8011-8045	21,403,012	
Sp Ed IDEA Local Assistance	Local-Fed	3310	8181	275,188	
Forest Reserve	Federal	0000	8260	19,000	
Other Federal (Inter Bacc Test Fee)	Federal	0000	8290	2,072	
Title I NCLB	Federal	3010	8290	450,000	
Carl Perkins Career & Tech Ed	Federal	3550	8290	25,791	
Title II Improving Teacher Quality	Federal	4035	8290	100,248	
Title VI Rural & Low Income School Program	Federal	4126	8290	39,536	
Title III Immigrant Ed	Federal	4201	8290	2,584	
Title III ESEA (LEP)	Federal	4203	8290	57,367	
Mandated Block Grant	State	0000	8550	78,004	
Mandated One Time	State	0000	8550	-	
Unrestricted Lottery	State	1100	8560	304,773	
Restricted Lottery	State	6300	8560	89,255	
California Clean Energy Jobs Act	State	6230	8590	-	
Career Tech Education Incentive Grant	State	6387	8590	137,439	75% CTE prior year
Ag Incentive Grant	State	7010	8590	21,956	
Medi-Cal	State	9000	8590	15,000	
Leases & Rentals	Local Other	0000	8650	5,000	
Interest	Local Other	0000	8660	3,000	
Inter-Agency	Local Other	0000	8677	95,000	
Other Local Revenues	Local Other	0000	8699	40,051	
Special Education	Local Other	6500	8792	597,449	Based on 15-16 Apportionment
Total Revenue				23,761,726	Increase (Decrease) in Revenue

2018-2019	Source	Resource Codes	Object	Original Budget	Comments
LCFF Funding Sources	State/Local	0000	8011-8045	21,769,308	
Sp Ed IDEA Local Assistance	Local-Fed	3310	8181	275,188	
Forest Reserve	Federal	0000	8260	19,000	
Other Federal (Inter Bacc Test Fee)	Federal	0000	8290	2,072	
Title I NCLB	Federal	3010	8290	450,000	
Carl Perkins Career & Tech Ed	Federal	3550	8290	25,791	
Title II Improving Teacher Quality	Federal	4035	8290	100,248	
Title VI Rural & Low Income School Program	Federal	4126	8290	39,536	
Title III Immigrant Ed	Federal	4201	8290	2,584	
Title III ESEA (LEP)	Federal	4203	8290	57,367	
Mandated Block Grant	State	0000	8550	78,067	
Mandated One Time	State	0000	8550	-	
Unrestricted Lottery	State	1100	8560	303,456	
Restricted Lottery	State	6300	8560	88,869	
California Clean Energy Jobs Act	State	6230	8590	-	
Career Tech Education Incentive Grant	State	6387	8590	91,626	50% CTE
Ag Incentive Grant	State	7010	8590	21,956	
Medi-Cal	State	9000	8590	15,000	
Leases & Rentals	Local Other	0000	8650	5,000	
Interest	Local Other	0000	8660	3,000	
Inter-Agency	Local Other	0000	8677	95,000	
Other Local Revenues	Local Other	0000	8699	40,051	
Special Education	Local Other	6500	8792	597,449	Based on 15-16 Apportionment
Total Revenue				24,080,568	Increase (Decrease) in Revenue

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	20,678,158.00	3.51%	21,403,012.00	1.71%	21,769,308.00
2. Federal Revenues	8100-8299	1,000,821.00	-2.90%	971,786.00	0.00%	971,786.00
3. Other State Revenues	8300-8599	1,188,337.00	-45.60%	646,427.00	-7.34%	598,974.00
4. Other Local Revenues	8600-8799	778,053.00	-4.83%	740,500.00	0.00%	740,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		23,645,369.00	0.49%	23,761,725.00	1.34%	24,080,568.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,276,037.60		9,696,270.00
b. Step & Column Adjustment				138,690.56		144,994.05
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				281,541.84		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,276,037.60	4.53%	9,696,270.00	1.50%	9,841,264.05
2. Classified Salaries						
a. Base Salaries				2,923,639.62		3,070,166.06
b. Step & Column Adjustment				58,472.79		61,383.32
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				88,053.65		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,923,639.62	5.01%	3,070,166.06	2.00%	3,131,549.38
3. Employee Benefits	3000-3999	5,930,119.36	2.93%	6,103,887.78	2.18%	6,237,004.42
4. Books and Supplies	4000-4999	1,425,605.25	-3.35%	1,377,843.27	2.00%	1,405,400.14
5. Services and Other Operating Expenditures	5000-5999	2,353,148.94	-18.01%	1,929,280.15	-2.04%	1,889,865.75
6. Capital Outlay	6000-6999	613,902.00	-53.51%	285,416.28	-4.57%	272,372.80
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,300,442.00	-0.12%	1,298,861.46	0.33%	1,303,111.46
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		23,822,894.77	-0.26%	23,761,725.00	1.34%	24,080,568.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(177,525.77)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,344,063.54		1,166,537.77		1,166,537.77
2. Ending Fund Balance (Sum lines C and D1)		1,166,537.77		1,166,537.77		1,166,537.77
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	4,000.00		33,583.87		61,211.07
b. Restricted	9740	165,363.09		114,813.33		89,901.74
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	234,249.49		304,851.31		292,179.10
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	714,686.84		713,289.26		723,245.86
2. Unassigned/Unappropriated	9790	48,238.35		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,166,537.77		1,166,537.77		1,166,537.77

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	714,686.84		713,289.26		723,245.86
c. Unassigned/Unappropriated	9790	48,238.35		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)		762,925.19		713,289.26		723,245.86
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.20%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		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, Line A4; enter projections)		2,092.00		2,112.94		2,108.93
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		23,822,894.77		23,761,725.00		24,080,568.00
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)		23,822,894.77		23,761,725.00		24,080,568.00
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)		714,686.84		712,851.75		722,417.04
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)		714,686.84		712,851.75		722,417.04
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. L.CFF/Revenue Limit Sources	8010-8099	20,678,158.00	3.51%	21,403,012.00	1.71%	21,769,308.00
2. Federal Revenues	8100-8299	21,540.00	-2.17%	21,072.00	0.00%	21,072.00
3. Other State Revenues	8300-8599	878,557.00	-56.43%	382,777.00	-0.33%	381,523.00
4. Other Local Revenues	8600-8799	180,604.00	-19.44%	145,500.00	0.00%	145,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(2,600,213.24)	3.00%	(2,678,219.64)	3.00%	(2,758,566.23)
6. Total (Sum lines A1 thru A5c)		19,158,645.76	0.60%	19,274,141.36	1.48%	19,558,836.77
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,025,556.00		8,388,954.02
b. Step & Column Adjustment				119,933.34		125,384.31
c. Cost-of-Living Adjustment						
d. Other Adjustments				243,464.68		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,025,556.00	4.53%	8,388,954.02	1.49%	8,514,338.33
2. Classified Salaries						
a. Base Salaries				2,349,530.06		2,467,006.56
b. Step & Column Adjustment				46,990.60		49,320.13
c. Cost-of-Living Adjustment						
d. Other Adjustments				70,485.90		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,349,530.06	5.00%	2,467,006.56	2.00%	2,516,326.69
3. Employee Benefits	3000-3999	4,992,635.28	2.92%	5,138,279.18	3.00%	5,292,427.56
4. Books and Supplies	4000-4999	1,313,704.25	-3.81%	1,263,704.25	2.00%	1,288,978.34
5. Services and Other Operating Expenditures	5000-5999	1,551,690.94	-9.78%	1,400,000.00	-3.57%	1,350,000.00
6. Capital Outlay	6000-6999	261,902.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	631,812.00	-0.25%	630,231.46	0.67%	634,481.46
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(37,308.49)	-6.19%	(35,000.00)	0.00%	(35,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		19,089,522.04	0.86%	19,253,175.47	1.60%	19,561,552.38
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		69,123.72		20,965.89		(2,715.61)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		932,050.96		1,001,174.68		1,022,140.57
2. Ending Fund Balance (Sum lines C and D1)		1,001,174.68		1,022,140.57		1,019,424.96
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	4,000.00		4,000.00		4,000.00
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	234,249.49		304,851.31		292,179.10
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	714,686.84		713,289.26		723,245.86
2. Unassigned/Unappropriated	9790	48,238.35		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,001,174.68		1,022,140.57		1,019,424.96

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	714,686.84		713,289.26		723,245.86
c. Unassigned/Unappropriated	9790	48,238.35		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		762,925.19		713,289.26		723,245.86
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Tenative negotiated salary increases are included in projections.						

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	979,281.00	-2.92%	950,714.00	0.00%	950,714.00
3. Other State Revenues	8300-8599	309,780.00	-14.89%	263,650.00	-17.52%	217,451.00
4. Other Local Revenues	8600-8799	597,449.00	-0.41%	595,000.00	0.00%	595,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	2,600,213.24	3.00%	2,678,219.64	3.00%	2,758,566.23
6. Total (Sum lines A1 thru A5c)		4,486,723.24	0.02%	4,487,583.64	0.76%	4,521,731.23
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,250,481.60		1,307,315.98
b. Step & Column Adjustment				18,757.22		19,609.74
c. Cost-of-Living Adjustment						
d. Other Adjustments				38,077.16		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,250,481.60	4.54%	1,307,315.98	1.50%	1,326,925.72
2. Classified Salaries						
a. Base Salaries				574,109.56		603,159.50
b. Step & Column Adjustment				11,482.19		12,063.19
c. Cost-of-Living Adjustment						
d. Other Adjustments				17,567.75		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	574,109.56	5.06%	603,159.50	2.00%	615,222.69
3. Employee Benefits	3000-3999	937,484.08	3.00%	965,608.60	-2.18%	944,576.86
4. Books and Supplies	4000-4999	111,901.00	2.00%	114,139.02	2.00%	116,421.80
5. Services and Other Operating Expenditures	5000-5999	801,458.00	-33.96%	529,280.15	2.00%	539,865.75
6. Capital Outlay	6000-6999	352,000.00	-18.92%	285,416.28	-4.57%	272,372.80
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	668,630.00	0.00%	668,630.00	0.00%	668,630.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	37,308.49	-6.19%	35,000.00	0.00%	35,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		4,733,372.73	-4.75%	4,508,549.53	0.23%	4,519,015.62
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(246,649.49)		(20,965.89)		2,715.61
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		412,012.58		165,363.09		144,397.20
2. Ending Fund Balance (Sum lines C and D1)		165,363.09		144,397.20		147,112.81
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		29,583.87		57,211.07
b. Restricted	9740	165,363.09		114,813.33		89,901.74
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)		165,363.09		144,397.20		147,112.81

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

OTHER FUNDS

Orland Joint Unified School District
Original Budget Funds 13 - 67
2016-2017

	FUND 13	FUND 14	FUND 17	FUND 21	FUND 25	FUND 35	FUND 51	FUND 67
	Cafeteria	Deferred Maintenance	Special Reserve Non-Capital	Building Fund	Developer Fees	Co Sch Facility	Bond Redemption	Self-Insured
Revenues								
Federal Resources	900,000	-	-	-	-	-		-
Other State	70,000	-	-	-	-	-		-
Other Local	126,100	-	-	-	60,100	-		-
Total Revenues	\$ 1,096,100	\$ -	\$ -	\$ -	\$ 60,100	\$ -	\$ -	\$ -
Expenditures								
Classified Salaries	413,686	-	-	-	-	-		-
Employee Benefits	260,836	-	-	-	-	-		-
Books and Supplies	402,500	-	-	-	-	-		-
Services & Operating	19,078	-	-	-	-	-		-
Capital Outlay	-	-	-	-	-	-		-
Other Outgo	-	-	-	-	135,840	-		-
Transfers of Indirect Costs	-	-	-	-	-	-		-
Total Expenditures	\$ 1,096,100	\$ -	\$ -	\$ -	\$ 135,840	\$ -	\$ -	\$ -
Excess (Deficiency)								
Revenues Over Expenses	-	-	-	-	-	-	-	-
Interfund Transfers In (Out)	-	-	-	-	-	-	-	-
Net Increase(Decrease) to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ (75,740)	\$ -	\$ -	\$ -
Beginning Fund Balance As of July 1- Unaudited	\$ 344,960	\$ 300,726	\$ 200,345	\$ -	\$ 130,808	\$ 637	\$ 1,127,094	\$ 68,592
Ending Fund Balance June 30 - Unaudited	\$ 344,960	\$ 300,726	\$ 200,345	\$ -	\$ 55,068	\$ 637	\$ 1,127,094	\$ 68,592

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	900,000.00	900,000.00	0.0%
3) Other State Revenue		8300-8599	70,000.00	70,000.00	0.0%
4) Other Local Revenue		8600-8799	126,110.00	126,100.00	0.0%
5) TOTAL, REVENUES			1,096,110.00	1,096,100.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	392,965.93	413,686.00	5.3%
3) Employee Benefits		3000-3999	226,310.00	260,836.00	15.3%
4) Books and Supplies		4000-4999	450,519.21	402,500.00	-10.7%
5) Services and Other Operating Expenditures		5000-5999	26,314.86	19,078.00	-27.5%
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			1,096,110.00	1,096,100.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	344,959.54	344,959.54	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			344,959.54	344,959.54	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			344,959.54	344,959.54	0.0%
2) Ending Balance, June 30 (E + F1e)			344,959.54	344,959.54	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	23,384.92	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	144,468.56	167,853.48	16.2%
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	177,106.06	177,106.06	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	181,590.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(1,506.15)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	23,384.92		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			203,469.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	653.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			653.17		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			202,815.83		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	900,000.00	900,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			900,000.00	900,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	70,000.00	70,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			70,000.00	70,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	126,000.00	126,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100.00	100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			126,110.00	126,100.00	0.0%
TOTAL, REVENUES			1,096,110.00	1,096,100.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	332,946.00	343,509.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	60,019.93	70,177.00	16.9%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			392,965.93	413,686.00	5.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	44,638.00	53,558.00	20.0%
OASDI/Medicare/Alternative		3301-3302	28,825.00	31,491.00	9.2%
Health and Welfare Benefits		3401-3402	129,848.00	153,916.00	18.5%
Unemployment Insurance		3501-3502	188.00	206.00	9.6%
Workers' Compensation		3601-3602	8,703.00	8,437.00	-3.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	12,108.00	13,228.00	9.3%
Other Employee Benefits		3901-3902	2,000.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			226,310.00	260,836.00	15.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	38,273.47	35,000.00	-8.6%
Noncapitalized Equipment		4400	2,245.74	0.00	-100.0%
Food		4700	410,000.00	367,500.00	-10.4%
TOTAL, BOOKS AND SUPPLIES			450,519.21	402,500.00	-10.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,000.00	1,000.00	-66.7%
Dues and Memberships		5300	50.00	50.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,321.40	2,500.00	-65.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,943.46	15,528.00	-2.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,314.86	19,078.00	-27.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,096,110.00	1,096,100.00	0.0%

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

Resource	Description	2015-16	2016-17
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	144,468.56	167,853.48
Total, Restricted Balance		144,468.56	167,853.48

SUPPLEMENTS

ANNUAL BUDGET REPORT:
July 1, 2016 Budget Adoption

Insert "X" in applicable boxes:

☒

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

☐

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

Budget available for inspection at:

Public Hearing:

Place: 903 South Street, Orland CA 95963

Date: June 24, 2014

Place: 903 South Street, Orland, CA 95963

Date: June 30, 2016

Time: 06:00 PM

Adoption Date: June 30, 2016

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Karen Gosting

Telephone: 530-865-1200

Title: Chief Business Official

E-mail: kgosting@orlandusd.net

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? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
				X
			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? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 30, 2016	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

Description	2015-16 Estimated Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,098.15	2,095.00	2,167.14	2,092.00	2,092.00	2,098.15
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,098.15	2,095.00	2,167.14	2,092.00	2,092.00	2,098.15
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	32.99	32.00	28.83	32.99	32.00	32.99
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]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	32.99	32.00	28.83	32.99	32.00	32.99
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,131.14	2,127.00	2,195.97	2,124.99	2,124.00	2,131.14
7. Adults in Correctional Facilities						
8. Charter School ADA (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
Governmental Activities:						
Capital assets not being depreciated:						
Land	444,595.00		444,595.00			444,595.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	444,595.00	0.00	444,595.00	0.00	0.00	444,595.00
Capital assets being depreciated:						
Land Improvements	1,753,713.98	14,099.02	1,767,813.00	214,480.00		1,982,293.00
Buildings	43,592,943.38	(3,767,176.38)	39,825,767.00	697,028.00		40,522,795.00
Equipment	2,348,963.37	(60,751.37)	2,288,212.00	220,456.38		2,508,668.38
Total capital assets being depreciated	47,695,620.73	(3,813,828.73)	43,881,792.00	1,131,964.38	0.00	45,013,756.38
Accumulated Depreciation for:						
Land Improvements	(47,331.00)	(977,648.65)	(1,024,979.65)			(1,024,979.65)
Buildings	(798,167.00)	(9,890,837.29)	(10,689,004.29)			(10,689,004.29)
Equipment	(108,524.00)	(1,914,577.06)	(2,023,101.06)			(2,023,101.06)
Total accumulated depreciation	(954,022.00)	(12,783,063.00)	(13,737,085.00)	0.00	0.00	(13,737,085.00)
Total capital assets being depreciated, net	46,741,598.73	(16,596,891.73)	30,144,707.00	1,131,964.38	0.00	31,276,671.38
Governmental activity capital assets, net	47,186,193.73	(16,596,891.73)	30,589,302.00	1,131,964.38	0.00	31,721,266.38
Business-Type Activities:						
Capital assets not being depreciated:						
Land	4.00		4.00			4.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	4.00	0.00	4.00	0.00	0.00	4.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			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
Buildings			0.00			0.00
Equipment			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	4.00	0.00	4.00	0.00	0.00	4.00

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:

The district is a member of North Valley Schools Insurance Group through Keenan an Associates JPA

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

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

Date of Meeting: Jun 30, 2016

For additional information on this certification, please contact:

Name: Karen Gosting

Title: Chief Business Official

Telephone: 530-865-1200

E-mail: kgosting@orlandusd.net

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	9,079,371.69	301	0.00	303	9,079,371.69	305	0.00		307	9,079,371.69	309
2000 - Classified Salaries	2,833,453.90	311	0.00	313	2,833,453.90	315	239,511.00		317	2,593,942.90	319
3000 - Employee Benefits	5,461,145.42	321	0.00	323	5,461,145.42	325	138,828.00		327	5,322,317.42	329
4000 - Books, Supplies Equip Replace. (6500)	1,519,913.03	331	0.00	333	1,519,913.03	335	439,206.12		337	1,080,706.91	339
5000 - Services, .. & 7300 - Indirect Costs	2,062,585.16	341	0.00	343	2,062,585.16	345	175,063.21		347	1,887,521.95	349
TOTAL					20,956,469.20	365	TOTAL			19,963,860.87	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	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	396
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			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.			59.53%
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)	59.53%
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).	19,963,860.87
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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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	9,276,037.60	301	0.00	303	9,276,037.60	305	0.00		307	9,276,037.60	309
2000 - Classified Salaries	2,923,639.62	311	0.00	313	2,923,639.62	315	245,531.62		317	2,678,108.00	319
3000 - Employee Benefits	5,930,119.36	321	0.00	323	5,930,119.36	325	151,740.41		327	5,778,378.95	329
4000 - Books, Supplies Equip Replace. (6500)	1,475,605.25	331	0.00	333	1,475,605.25	335	394,790.00		337	1,080,815.25	339
5000 - Services... & 7300 - Indirect Costs	2,353,148.94	341	0.00	343	2,353,148.94	345	258,280.00		347	2,094,868.94	349
TOTAL					21,958,550.77	365	TOTAL			20,908,208.74	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	7,610,927.60	375
2. Salaries of Instructional Aides Per EC 41011		2100	711,381.00	380
3. STRS		3101 & 3102	957,302.84	382
4. PERS		3201 & 3202	117,420.70	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	174,165.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	2,302,523.00	385
7. Unemployment Insurance		3501 & 3502	4,235.86	390
8. Workers' Compensation Insurance		3601 & 3602	174,789.04	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	272,266.94	
10. Other Benefits (EC 22310)		3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			12,325,011.98	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*				396
14. TOTAL SALARIES AND BENEFITS			12,325,011.98	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.			58.95%	
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)	58.95%
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)	20,908,208.74
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	17,320,222.00	517,061.00	17,837,283.00			17,837,283.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	5,765,000.00	(1,079,115.00)	4,685,885.00		180,885.00	4,505,000.00	
Capital Leases Payable	330,157.00	0.00	330,157.00		19,574.00	310,583.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	235,716.00	89,232.00	324,948.00		324,948.00	0.00	
Net Pension Liability		12,374,821.00	12,374,821.00			12,374,821.00	
Net OPEB Obligation	1,688,527.00	266,086.00	1,954,613.00			1,954,613.00	
Compensated Absences Payable	112,617.40		112,617.40			112,617.40	
Governmental activities long-term liabilities	25,452,239.40	12,168,085.00	37,620,324.40	0.00	525,407.00	37,094,917.40	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			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) 664,400.00
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) 16,709,571.01

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) 3.98%

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. 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)	807,781.40
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	347,326.56
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	24,300.00
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)	76,414.81
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)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,255,822.77
9. Carry-Forward Adjustment (Part IV, Line F)	236,098.05
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,491,920.82

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	13,574,044.79
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,341,398.29
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,277,500.54
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	216,976.08
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)	357,826.51
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)	1,843,555.30
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)	0.00
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)	1,096,110.00
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)	20,707,411.51

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)

6.06%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18)

7.20%

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.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,255,822.77</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(174,862.33)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.08%) times Part III, Line B18); zero if negative	<u>236,098.05</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.08%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.18%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>236,098.05</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<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>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>236,098.05</u>

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	106,972.61		71,692.41	178,665.02
2. State Lottery Revenue	8560	316,267.00		92,621.00	408,888.00
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)		423,239.61	0.00	164,313.41	587,553.02
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	335,534.00		0.00	335,534.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	10,380.00			10,380.00
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			109,576.70	109,576.70
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)		345,914.00	0.00	109,576.70	455,490.70
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	77,325.61	0.00	54,736.71	132,062.32
D. COMMENTS:					
The district utilizes RS 6300 for additional online classes/resources. The object code for internet instructional related materials is 5800					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	23,633,862.17
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,647,648.87
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	1,269,174.67
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	568,788.07
4. Other Transfers Out	All	9200	7200-7299	255,752.00
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	0.00
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)				2,093,714.74
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	0.00
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)				19,892,498.56

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		2,127.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,352.37
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
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.)	17,351,633.09	7,915.31
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)	17,351,633.09	7,915.31
B. Required effort (Line A.2 times 90%)	15,616,469.78	7,123.78
C. Current year expenditures (Line I.E and Line II.B)	19,892,498.56	9,352.37
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 2017-18 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

CRITERIA & STANDARDS

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Original Budget Funded ADA (Form RL, Line 5c) (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2013-14)	2,129.96	2,114.78	0.7%	Met
Second Prior Year (2014-15)				
District Regular	2,160.73	2,166.18		
Charter School				
Total ADA	2,160.73	2,166.18	N/A	Met
First Prior Year (2015-16)				
District Regular	2,160.73	2,167.14		
Charter School		0.00		
Total ADA	2,160.73	2,167.14	N/A	Met
Budget Year (2016-17)				
District Regular	2,098.15			
Charter School	0.00			
Total ADA	2,098.15			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2013-14)	2,215	2,215	0.0%	Met
Second Prior Year (2014-15)				
District Regular	2,238	2,254		
Charter School				
Total Enrollment	2,238	2,254	N/A	Met
First Prior Year (2015-16)				
District Regular	2,240	2,183		
Charter School				
Total Enrollment	2,240	2,183	2.5%	Not Met
Budget Year (2016-17)				
District Regular	2,170			
Charter School				
Total Enrollment	2,170			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The district experienced an unusual substantial loss of students in the 15-16 fiscal year. Projections were made based on cohort's moving forward with adjustments in reduction for normal trends. Research proved 50+ of the loss was due to families moving out of area.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	2,115	2,215	95.5%
Second Prior Year (2014-15)			
District Regular	2,166	2,254	
Charter School			
Total ADA/Enrollment	2,166	2,254	96.1%
First Prior Year (2015-16)			
District Regular	2,098	2,183	
Charter School	0		
Total ADA/Enrollment	2,098	2,183	96.1%
Historical Average Ratio:			95.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.4%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2016-17)				
District Regular	2,092	2,170		
Charter School	0			
Total ADA/Enrollment	2,092	2,170	96.4%	Met
1st Subsequent Year (2017-18)				
District Regular	2,082	2,166		
Charter School				
Total ADA/Enrollment	2,082	2,166	96.1%	Met
2nd Subsequent Year (2018-19)				
District Regular	2,073	2,152		
Charter School				
Total ADA/Enrollment	2,073	2,152	96.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

		Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Target (Reference Only)		21,638,676.00	21,683,273.00	22,400,364.00

	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	2,195.97	2,131.14	2,121.41	2,112.94
b. Prior Year ADA (Funded)		2,195.97	2,131.14	2,121.41
c. Difference (Step 1a minus Step 1b)		(64.83)	(9.73)	(8.47)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.95%	-0.46%	-0.40%

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		20,203,443.00	20,782,674.00	21,508,975.00
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)				
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		0.00	0.00	0.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		0.00%	0.00%	0.00%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)				
		-2.95%	-0.46%	-0.40%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-3.95% to -1.95%	-1.46% to .54%	-1.40% to .60%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	4,699,023.00	4,943,300.00	4,992,733.00	4,992,733.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	20,143,635.00	20,782,674.00	21,508,975.00	21,876,751.00
District's Projected Change in LCFF Revenue:		3.17%	3.49%	1.71%
LCFF Revenue Standard:		-3.95% to -1.95%	-1.46% to .54%	-1.40% to .60%
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)

Increase in LCFF funding by the state

5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2013-14)	11,569,763.85	13,315,767.25	86.9%
Second Prior Year (2014-15)	12,327,533.61	15,522,754.12	79.4%
First Prior Year (2015-16)	14,732,270.66	18,828,613.70	78.2%
	Historical Average Ratio:		81.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	3.0%	3.0%	3.0%
	78.5% to 84.5%	78.5% to 84.5%	78.5% to 84.5%

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 (2016-17)	15,367,721.34	19,089,522.04	80.5%	Met
1st Subsequent Year (2017-18)	15,994,239.76	19,253,175.47	83.1%	Met
2nd Subsequent Year (2018-19)	16,323,092.58	19,561,552.38	83.4%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-2.95%	-0.46%	-0.40%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.95% to 7.05%	-10.46% to 9.54%	-10.40% to 9.60%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.95% to 2.05%	-5.46% to 4.54%	-5.40% to 4.60%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2015-16)	1,222,310.39		
Budget Year (2016-17)	1,000,821.00	-18.12%	Yes
1st Subsequent Year (2017-18)	971,786.00	-2.90%	No
2nd Subsequent Year (2018-19)	971,786.00	0.00%	No

Explanation:
(required if Yes)

Title I is the districts largest federal funding source in Fund 01. Decreases in enrollment combined with lower free and reduced applications effects this funding stream.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2015-16)	1,840,743.22		
Budget Year (2016-17)	1,188,337.00	-35.44%	Yes
1st Subsequent Year (2017-18)	646,427.00	-45.60%	Yes
2nd Subsequent Year (2018-19)	598,974.00	-7.34%	Yes

Explanation:
(required if Yes)

State funding is decreased due to 1 time discretionary funds. In 2015-2016 the district received 1.1 million in 2016-2017 it has been reduced to \$494,538. It is unknown if the districts will receive any there will be any discretionary funds in the subsequent years therefore no discretionary funds are projected for the subsequent years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2015-16)	967,268.86		
Budget Year (2016-17)	778,053.00	-19.56%	Yes
1st Subsequent Year (2017-18)	740,500.00	-4.83%	No
2nd Subsequent Year (2018-19)	740,500.00	0.00%	No

Explanation:
(required if Yes)

Other local revenue also includes interagency fund received for Special Education as well as grants. The district no longer receives ROP revenue from GCOE and Special Education revenue has decreased based on estimates provided by the SELPA. The district is in the last year for the CTE Health grant

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2015-16)	1,432,823.26		
Budget Year (2016-17)	1,425,605.25	-0.50%	No
1st Subsequent Year (2017-18)	1,377,843.27	-3.35%	No
2nd Subsequent Year (2018-19)	1,405,400.14	2.00%	No

Explanation:
(required if Yes)

The expenditures for books and supplies should remain constant for the current and subsequent years.

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

First Prior Year (2015-16)	2,060,330.01		
Budget Year (2016-17)	2,353,148.94	14.21%	Yes
1st Subsequent Year (2017-18)	1,929,280.15	-18.01%	Yes
2nd Subsequent Year (2018-19)	1,889,865.75	-2.04%	No

Explanation:
(required if Yes)

Contingency expenditures have been earmarked for the new CTE Career Pathways grant and the Clean Energy resource to spend in 2016-2017. The contingency object code is 5898. When the exact expenditure is known a budget transfer will be made into the appropriate object code.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2015-16)	4,030,322.47		
Budget Year (2016-17)	2,967,211.00	-26.38%	Not Met
1st Subsequent Year (2017-18)	2,358,713.00	-20.51%	Not Met
2nd Subsequent Year (2018-19)	2,311,260.00	-2.01%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2015-16)	3,493,153.27		
Budget Year (2016-17)	3,778,754.19	8.18%	Not Met
1st Subsequent Year (2017-18)	3,307,123.42	-12.48%	Not Met
2nd Subsequent Year (2018-19)	3,295,265.89	-0.36%	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)

Title I is the districts largest federal funding source in Fund 01. Decreases in enrollment combined with lower free and reduced applications effects this funding stream.

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

State funding is decreased due to 1 time discretionary funds. In 2015-2016 the district received 1.1 million in 2016-2017 it has been reduced to \$494,538. It is unknown if the districts will receive any there will be any discretionary funds in the subsequent years therefore no discretionary funds are projected for the subsequent years.

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

Other local revenue also includes interagency fund received for Special Education as well as grants. The district no longer receives ROP revenue from GCOE and Special Education revenue has decreased based on estimates provided by the SELPA. The district is in the last year for the CTE Health grant

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

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

The expenditures for books and supplies should remain consistent for the current and subsequent years.

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

Contingency expenditures have been earmarked for the new CTE Career Pathways grant and the Clean Energy resource to spend in 2016-2017. The contingency object code is 5898. When the exact expenditure is known a budget transfer will be made into the appropriate object code.

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

Yes

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)
c. Net Budgeted Expenditures and Other Financing Uses

23,822,894.77	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Required Minimum Contribution/ Lesser of Current Year or 2014-15 Fiscal Year
23,822,894.77	714,686.84	980,536.10	714,686.84

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

Status

- d. OMMA/RMA Contribution

788,018.40

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2013-14)	Second Prior Year (2014-15)	First Prior Year (2015-16)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	160,964.65	576,961.68	708,994.21
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	63,739.55	56,233.26
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)	160,964.65	640,701.23	765,227.47
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	17,136,831.65	19,732,082.56	23,633,862.17
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)	17,136,831.65	19,732,082.56	23,633,862.17
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	0.9%	3.2%	3.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	0.3%	1.1%	1.1%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2013-14)	254,526.55	13,331,290.25	N/A	Met
Second Prior Year (2014-15)	495,681.61	16,022,780.54	N/A	Met
First Prior Year (2015-16)	287,604.57	18,828,613.70	N/A	Met
Budget Year (2016-17) (Information only)	69,123.72	19,089,522.04		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance * (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2013-14)	793,801.16	(41,918.30)	105.3%		Not Met
Second Prior Year (2014-15)	(158,044.28)	149,486.78	N/A		Met
First Prior Year (2015-16)	669,268.98	645,168.39	3.6%		Not Met
Budget Year (2016-17) (Information only)	932,050.96				

* 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 NOT MET** - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

In 2013-2014 the district had booked previous years billing of MAA as an accounts receivable. The error was corrected in causing a negative balance. The beginning balance for 2015-2016 came in slightly lower than projected due to year end unplanned expenditures.

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form A, Line A4):	2,092	2,080	2,076
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	23,822,894.77	23,761,725.00	24,080,568.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	23,822,894.77	23,761,725.00	24,080,568.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	714,686.84	712,851.75	722,417.04
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	714,686.84	712,851.75	722,417.04

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	714,686.84	713,289.26	723,245.86
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	48,238.35	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	762,925.19	713,289.26	723,245.86
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.20%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	714,686.84	712,851.75	722,417.04
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

Yes

- 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:

The district receives a small allocation of Forest Reserves average \$20,000. The district does not budget any ongoing expenditures with this funding.

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2015-16)	(2,763,182.02)			
Budget Year (2016-17)	(2,600,213.24)	(162,968.78)	-5.9%	Met
1st Subsequent Year (2017-18)	(2,678,219.64)	78,006.40	3.0%	Met
2nd Subsequent Year (2018-19)	(2,758,566.23)	80,346.59	3.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2015-16)	0.00			
Budget Year (2016-17)	0.00	0.00	0.0%	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2015-16)	0.00			
Budget Year (2016-17)	0.00	0.00	0.0%	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The district is working towards paying down the capital leases debt.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

5,655,678.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

5,655,678.00

- 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

692,371.00

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

409,603.43

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

409,603.43

- d. Number of retirees receiving OPEB benefits

30

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

692,371.00	692,371.00	692,371.00
409,603.43	421,892.00	43,458.00
409,603.43	421,892.00	434,549.00
30	30	30

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

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

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

Yes

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

The district has operated under a self insurance plan for health/dental/vision. A stop loss of \$85,000 is in place per participant. To date the district has managed to keep a positive cash balance. The district also participates in a JPA for worker's compensation with North Valley Insurance Group through Keenan and Associates. Rates are managed by the pool and are well invested.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

0.00

b. Unfunded liability for self-insurance programs

0.00

4. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
3,911,620.00	4,068,085.00	4,230,808.00
3,911,620.00	4,068,085.00	4,230,808.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	117.0	117.0	117.0	117.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jun 18, 2016

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

Yes

If Yes, date of Superintendent and CBO certification:

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:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2016

End Date:

Jun 30, 2018

5. Salary settlement:

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

Yes

Yes

Yes

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")

174,604

267,144

0

2.0%

3.0%

0.0%

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

LCFF 88% Restricted Resources 12%

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
2,090,677	2,174,304	2,261,276
100.0%	100.0%	100.0%
5.0%	4.0%	4.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
actual	138,691	144,994
1.5%	1.5%	1.5%

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
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) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	67.7	76.5	76.5	76.5

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.

No

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

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

The district is proposing 2% on the salary schedule for the 2016-2017 fiscal year.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

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

34,802

7. Amount included for any tentative salary schedule increases

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

69,603

0

0

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
1,130,144	1,175,350	1,222,364
100.0%	100.0%	100.0%
5.0%	4.0%	4.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
actual	58,473	61,383
2.0%	2.0%	2.0%

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	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) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	19.0	18.0	18.0	18.0

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

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

Yes

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
62,519	0	0
2.0%	0.0%	0.0%

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
406,520	422,781	439,692
100.0%	100.0%	100.0%
5.0%	4.0%	4.0%

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

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

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

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 30, 2016

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2. Is the system of personnel position control independent from the payroll system?	Yes
A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	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?	No
A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When 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