



June 2016



2016-2017 Preliminary Adopted Budget

Dr. Ziggy Robeson, Superintendent
Sonia Lasyone, Chief Business Official

2016-2017 Proposed Adopted Budget

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Ripon Unified School District 2016-17 Proposed Adopted Budget Report and Multiyear Fiscal Projection

Presented June 13, 2016 – Public Hearing
Proposed Adoption June 20, 2016 – Board Adoption

The proposed adopted budget reports provide a picture of a district's financial condition the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The Proposed Adopted Budget Report represents the initial budget from July 1st through June 30th. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, as well as, the financial condition of the Ripon Unified School District.

Key Guidance

Local educational agencies face increasing expectations to improve outcomes for students. This may necessitate a reallocation of resources if existing programs are not producing desired results. Each LEA faces its own particular set of educational challenges, and there is no "one size fits all" plan. Similarly, each LEA faces its own particular set of financial risk factors based on current reserve levels, enrollment trends, bargaining agreements, degree of revenue volatility and various other local and statewide factors.

There are a few key aspects to maintaining fiscal solvency and sound educational programs that apply to all districts:

1. Maintaining adequate reserves to allow for unanticipated circumstances (with the adequate level based on each LEA's unique situational assessment).
2. Maintaining fiscal flexibility by limiting commitments to future increased expenditures based on projections of future revenue growth.
3. Establishing contingencies that allow expenditure plans to be changed if needed.

Local Control Funding Formula: The Local Control Funding Formula (LCFF) is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF is more complex. The primary cause for this complexity is the State's commitment to ensure that all LEAs are funded at no less than they received in 2012-13 on a per pupil basis.

The funding basis under the LCFF shifts from a primarily Average Daily Attendance (ADA) driven model to one that places emphasis on the student population/demographics, as well as, the District's ADA. Full implementation of the LCFF is anticipated to occur by 2020-21.

The most distinct difference between revenue limit funding and the LCFF during the transition relates to the role and impact of Cost-of-Living-Adjustments (COLA). Under revenue limits, COLAs (and their deficits) played the central role in determining changes in year-over-year funding; under the LCFF, COLAs are but one step in the formula's calculation. Illustrated below are the basic components of the formula and transition into the LCFF:

- **Average Daily Attendance (ADA)**
 - Similar to revenue limits, funding is calculated on ADA
- **Annual COLA**
 - Determined by the implicit price deflator as set in May for the budget year and estimated by the Department of Finance (DOF) for the two subsequent years for use in projections
 - Applied to grade level base grants, which drives grade span adjustment and Supplemental and Concentration grant calculations
- **Unduplicated Percentages**
 - Certified through enrollment data each fall (Applied to Supplemental and Concentration grant calculations)
- **Percentage of Gap Funding During Transition**
 - Set by the DOF for the current year and estimated by the DOF for the two subsequent years for use in projections

The following amounts are used for target LCFF base grants and grade span adjustments, which include the estimated COLA, LCFF Gap Funding percentages and Annual COLA:

Grade Level	2016-17 Target Base Grant	2016-17 Target GSA	2017-18 Target Base Grant	2017-18 Target GSA	2018-19 Target Base Grant	2018-19 Target GSA
Grades TK-3	\$7,083	\$737	\$7,162	\$745	\$7,335	\$763
Grades 4-6	\$7,189		\$7,269		\$7,445	
Grades 7-8	\$7,403		\$7,485		\$7,666	
Grades 9-12	\$8,578	\$223	\$8,673	\$225	\$8,883	\$231

	Actual 2016-17	Estimate 2017-18	Estimate 2018-19	Estimate 2019-20
LCFF Gap Funding Percentage	54.84%	73.96%	41.22%	75.16%
Annual COLA	0.00%	1.11%	2.42%	2.67%

A few key points about gap funding factors:

- Gap factors cannot be added together for a total percentage of LCFF gap that has been funded. Gap funding amounts are based on each LEA's annual LCFF target (after adjusted to reflect revised enrollment, demographics, and COLAs). The percentage of gap that is funded must be calculated as a percentage of the specific year's revised and remaining LCFF gap.
- The gap funding factors listed above are *estimates* prepared by the DOF. LEAs should recognize there may be changes from estimated to certified gap funding factors. Gap factors are adjusted based on the actual P2 certification and the percentage is locked upon the actual P2 calculation.

- The gap funding factors are also dependent on the current year State budget appropriation for LCFF implementation and future year projections of such.

Supplemental and Concentration Grants: Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by LEAs' unduplicated count of pupils who are eligible for free and reduced price meals, and/or who are classified as English Learners, or as Foster Youth.

The Superintendent of Public Instruction will annually compute the percentage of unduplicated count using the criteria above, utilizing data reported through the California Longitudinal Pupil Achievement Data System (CALPADS). A pupil who is identified in more than one category will only be counted once in determining the unduplicated pupil count. This data is subject to annual review and validation by the county office of education and is subject to audit under the State audit guidelines.

Local Control Accountability Plans: Effective 2015-16, the LCFF relies on the use of accountability plans in shifting control of LEA budgets from the State to the local level. Therefore, school districts and county offices of education (COEs) are required to adopt a Local Control and Accountability Plan (LCAP) using a template adopted by the State Board of Education (SBE).

It is required that the LCAP be effective for three years (updated annually), and include annual goals for pupils (including each subgroup of pupils) to be achieved for state and local priorities, as well as, identify the specific actions the school district, or COE, will take during each year of the plan to achieve specified goals.

Prior to adopting or updating the LCAP, a district must provide the public and parent advisory committees (includes EL parent advisory committees) an opportunity to review and comment on the proposed LCAP. In addition, a district must hold at least one public hearing to solicit public comments regarding the LCAP, and must adopt the LCAP at a subsequent public meeting. Further, the LCAP must be adopted before a budget is adopted.

The Ripon Unified School District LCAP may be found on the District website or by contacting the District Office or any School Site.

2016-17 RUSD Primary Budget Components

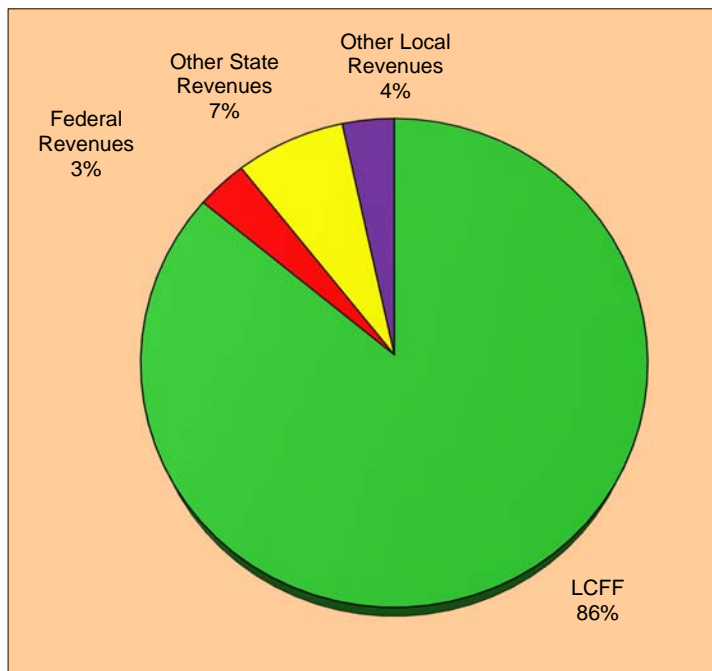
- ❖ Average Daily Attendance (ADA), excluding County Office ADA, is estimated at 2,976.42
 - Estimate ADA is projected to increase as new housing becomes developed and occupied
- ❖ The District's estimated unduplicated pupil percentage for supplemental & concentration funding is estimated to be 37.72%.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.
- ❖ Additional planning factors are demonstrated in the table below.

Planning Factor	Fiscal Year		
	2016-17	2017-18	2018-19
COLA (Department of Finance - DOF)	0.00%	1.11%	2.42%
LCFF Gap Funding Percentage (DOF)	54.84%	73.96%	41.22%
STRS Employer Statutory Rates	12.58%	14.43%	16.28%
PERS Employer Projected Rates	13.888%	15.50%	17.10%
Lottery – unrestricted per ADA	\$140	\$140	\$140
Lottery – Prop. 20 per ADA	\$41	\$41	\$41
Mandated Cost per ADA or One-Time Allocations	\$237	\$0	\$0
Mandate Block Grant for Districts – K-8 per ADA	\$28.42	\$28.42	\$28.42
Mandate Block Grant for Districts – 9-12 per ADA	\$56	\$56	\$56
Routine Restricted Maintenance Account (Note: if the school facility bond proposition on the November 2016 ballot passes, the RRMA requirement will revert to 3% for all LEAs)	Lesser of: 3% or 2014-15 amount	Greater of: Lesser of 3% or 2014-15 amount or 2%	At Least: 3%

General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Amount
Local Control Funding Formula	\$24,659,702
Federal Revenues	\$963,910
Other State Revenues	\$2,073,102
Other Local Revenues	\$978,528
TOTAL	\$28,675,242



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Revenues generated from Proposition 30 are deposited into a newly created State account called the Education Protection Account (EPA). The District will receive funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its general purpose funds.

The creation of the EPA by Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

One-Time Mandate Discretionary Funding

The 2016-17 budget included \$1.28 billion in one-time discretionary funding that is expected to provide the District with additional resources to invest in professional development, teacher induction for beginning teachers, and instructional materials and technology. While these funds are unrestricted for use at the LEA's discretion, districts should carefully consider their use, as they are only one-time funds.

The CDE has advised that these funds will be distributed to LEAs at \$235 per P-2 ADA.

Governmental Accounting Standards Board (GASB) 68

A note included in the annual audit will report the district's proportionate share of the net pension liability (NPL) for both CalSTRS and CalPERS retirees. The district determines this number based on information provided by the retirement systems.

Both CalSTRS and CalPERS have published the proportionate share of NPL for public school agencies for 2013-14. Districts are advised to consult with their external auditor to discuss how the information will be included in the annual audit. The proportionate share reports can be found at the following pages:

For CalSTRS: http://www.calstrs.com/sites/main/files/file-attachments/6-30-4_financial_statement_final.pdf.
Agency listings start on page 71.

For CalPERS: <https://www.calpers.ca.gov/docs/forms-publications/gasb-68-schools-schedules.pdf>

The District uses resource code 7690 to record this liability. Revenues and expenditures have increased by the same amount to comply with this requirement. There is no change to the ending fund balance.

Retirement Rates

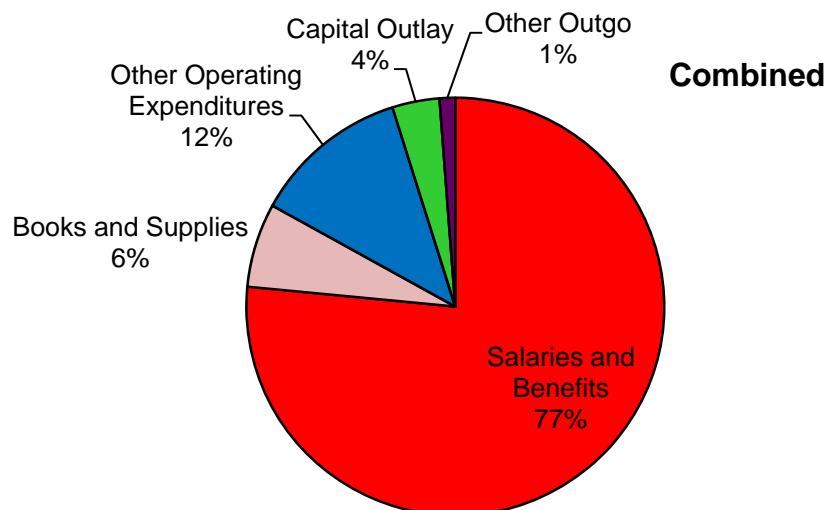
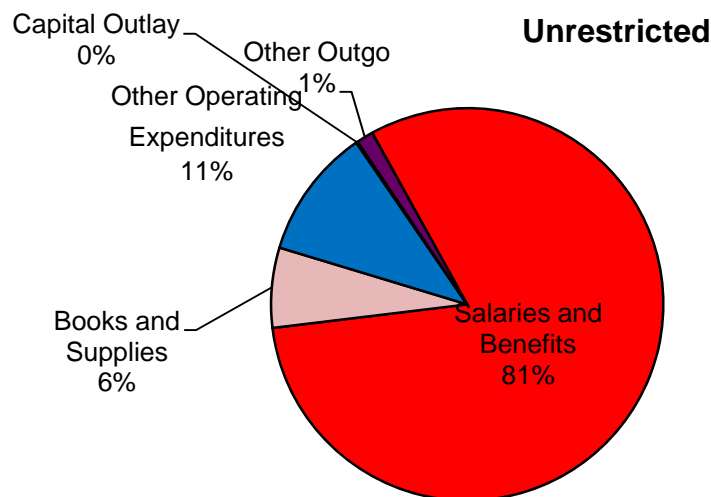
The CalPERS Board approved an employer contribution rate of 12.587% for 2016-17. The agency estimates the employer rate for 2017-18 will be approximately 14.43%. Employee rates will continue at 7% for classic members (those who were members on December 31, 2012) and at 6% for new members. CalSTRS rates are set in Education Codes 22901.7 and 22950.5.

Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, the largest part of expenditures are salaries and benefits.

Description	Unrestricted	Combined
Certificated Salaries	\$11,057,652	\$12,947,906
Classified Salaries	\$2,932,200	\$3,904,628
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$4,392,222	\$5,708,168
Books and Supplies	\$1,493,614	\$1,919,133
Other Operating Expenditures	\$2,435,566	\$3,567,439
Capital Outlay	\$34,000	\$1,076,185
Other Outgo	\$309,947	\$357,894
TOTAL	\$22,655,201	\$29,481,353

Following is a graphical description of expenditures by percentage.



General Fund Summary

The District's 2016-17 General Fund projects a total operating deficit of \$ -806,111 which demonstrates that current operating revenue and expenses are not in balance. The deficit will increase with first and second interim adjustments as carry over balances will be identified during the closing process of the 15-16 budget. The ending fund balance is \$ 7,245,249. The components of the District's fund balance are as follows: revolving cash - \$5,000; assignments - \$4,676,290; restricted programs - \$795,078; and economic uncertainty - \$1,768,881.

Deficit spending has occurred as one time projects have been Board prioritized and expensed. This is a normal occurrence as one time balances are expended. Caution is extremely important in assigning expenditures to the ending fund balance as this is not an ongoing revenue stream.

In addition, a reservation has been made of \$312,400 for special education excess costs. This is a normal budget item that has been included in prior year budget. However, during the budget development for the current year, the excess cost expenditure was inadvertently left out and discovered during final check late in the budget process. This amount will be added to the expenditure section of the budget at first interim.

Cash Flow

The District is anticipating having positive monthly cash balances.

Fund Summaries

As illustrated below, Funds 13-99 are anticipated to have a positive ending fund balance at June 30, 2016.

Fund 13	Cafeteria Special Revenue Fund	\$ 0.00
	A review of fund activities is in process.	
Fund 14	Deferred Maintenance Fund	59,975
Fund 21	Building Fund	822,059
Fund 25	Capital Facilities Fund	3,124,066
Fund 35	County School Facilities Fund	29,373
Fund 40	Special Reserve Capital Outlay	9,687
Fund 51	Bond Interest and Redemption Fund	1,886,267
Fund 67	Self-Insurance Fund	149,738

Summary 2016-17 Governors' Budget Proposal

In the May Revision the Governor continues to prioritize funding for education with a total funding of \$87.6 billion (\$51.5 billion General Fund and \$36.1 billion other funds).

Proposition 98 (Prop 98)

The minimum guarantee for 2016-17 is projected to be \$71.9 billion. The maintenance factor, anticipated to be repaid in full by the end of 2015-16 in January, is now projected to be \$155 million for 2015-16 and \$908 million for 2016-17. 2016-17 will be a Test 3 year.

Cost of Living Adjustment (COLA)

The May Revision includes a decrease from 0.47% to 0.00% in cost of living adjustments for both LCFF and categorical program funds.

LCFF

The Local Control Funding Formula (LCFF) gap funding was increased by an additional \$154 million to a total of \$2.98 billion with the May Revision. The gap percentage for 2016-17 is now estimated at 54.84% and LCFF implementation through 2016-17 is now projected to be 95.7% complete.

One-Time Discretionary Funding

The May Revision proposes an additional \$134.8 million of one-time discretionary funding, for a total of \$1.4 billion. Although this funding is discretionary, the Governor suggests it be targeted for the implementation of the state-adopted standards, professional development, teacher induction for beginning teachers, infrastructure and deferred maintenance, instructional materials and technology. All of the funds will offset any applicable mandate reimbursement claims.

Early Education

The Governor's January Budget Proposal consolidated state-subsidized early learning programs (State Preschool, Transitional Kindergarten) into a \$1.6 billion Early Education Block Grant beginning with the 2017-18 year. Throughout the spring the Administration received feedback through various stakeholder meetings and received more than 200 responses on the proposal. This feedback in part led to a detailed implementation plan that is described in depth on page 19. In addition State Preschool was decreased by \$4.3 million from the Governor's January proposal due to the decrease in COLA adjustment to 0%.

Teacher Workforce

The May Revision proposes \$10 million in one-time non-Prop. 98 General Fund investment for grants to California postsecondary institutions to improve or develop four-year integrated teacher credential programs. The Commission on Teacher Credentialing will administer competitive grants up to \$250,000. In addition, \$2.5 million in one-time Proposition 98 funding is earmarked for the California Center on Teaching Careers, a program established to strengthen statewide recruitment of qualified and capable individuals into the teaching profession.

Emergency Repair Revolving Loan Program

The May Revision includes a proposal for \$100 million in one-time Prop. 98 funding to establish a bridge loan program. The loan program will provide temporary funding to address imminent health and safety issues. Loan funds will be disbursed after a California Department of Education (CDE) expedited review and approval process. Loans must be repaid within 20 years and will include a low interest rate; if the loan is repaid within one year, no interest will be charged.

Proposition 39

The May Revision increases the amount of energy efficiency funds available to K-12 school districts by \$33.3 million to \$398.8 million for the 2016-17 year.

Conclusion:

The projection supports that the District will be able to meet its financial obligations for the current and subsequent years. Therefore, the Ripon Unified School District certifies that its financial condition is positive; a positive certification states that based upon current projections, a district will be able meet its financial obligations for the current fiscal year and subsequent two fiscal years. Administration is confident that the District will be able to maintain an economic uncertainty reserve of six percent, and have the necessary cash in order to ensure that the District remains fiscally solvent.

A detail report of the Proposed Adopted Budget and Multi Year Projection changes and balances are presented on the following Budget Assumption Pages.

Information herein may be cited directly from “The Common Message” a publication by CCSESA Business and Administration Steering Committee, School Services of California, Legislative Analysis Office, CASBO, FCMAT and/or the San Joaquin County Office of Education. A sincere thank you from the Ripon CBO for all their efforts, communications and support navigating complex funding and compliance requirements.

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: Ripon Unified School District

Date: June 08, 2016

Place: Ripon City Chambers

Date: June 13, 2016

Time: 7:00 p.m.

Adoption Date: June 20, 2016

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Sonia Lasyone

Telephone: 206-253-1985

Title: Chief Business Official

E-mail: slasyone@sjcoe.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 20, 2016	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

(☒) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
San Joaquin County 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 20, 2016

For additional information on this certification, please contact:

Name: Sonia Lasyone
Title: Chief Business Officer
Telephone: 209-253-1985
E-mail: slasyone@sjcoe.net



San Joaquin County Office of Education
James A. Mousalimas, County Superintendent of Schools

2016-17 Budget

Ripon Unified School District

District

The undersigned, hereby certify that the Board of Education of the _____ Ripon Unified _____ School District, at its meeting on _____ June 27, 2016 _____, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the Adopted Budget Financial Report, and upon which the District's multiyear financial projections are based.

Signed: _____
President, Board of Education

Date: _____ 27-Jun-16 _____

Signed: _____
District Superintendent

Date: _____ 27-Jun-16 _____



2016-17 Budget
Ripon Unified School District
District

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	2015-16 Estimated Actuals Totals	Budget (Unrestricted Only) 2016-17	Projected (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19
<u>REVENUES:</u>				
<u>LCFF Funding Sources (8010-8099):</u>				
ADA Used for LCFF (Funded):		3005.02 ADA	3005.02 ADA	3005.02 ADA
Estimated P-2 ADA:		3005.02 ADA	3005.02 ADA	3005.02 ADA
Total Change from Prior Period		\$ 1,377,232	\$ 924,251	\$ 402,062
Adjusted Budget Amount	\$ 23,282,470	\$ 24,659,702	\$ 25,583,953	\$ 25,986,015
Please describe reason(s) for changes:		LCFF Sources 1377232	LCFF Sources 1080860	LCFF Sources 498365
			Charter Tax Transfer -81257	Charter Tax Transfer -96303
			Community Redevelopment -75352	
<u>Federal Revenue (8100-8299):</u>				
% Increase (Decrease) included in:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				

	Estimated Actuals Totals	Budget (Unrestricted Only) 2016-17	Projected (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19
<u>State Revenue (8300-8599):</u>				
COLA % Used for:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ (885,553)	\$ (636,953)	\$
Total Change from Prior Period		\$ (885,553)	\$ (636,953)	\$ -
Adjusted Budget Amount	\$ 2,046,213	\$ 1,160,660	\$ 523,707	\$ 523,707
Please describe reason(s) for changes:		One Time Mandate Allocation -892994	Mandate One Time Allocation -636953	
		Mandate Block Grant 943		
		Lottery 6498		
<u>REVENUES Cont.:</u>				
<u>Local Revenue (8600-8799):</u>				
% Incr.(Decr.) included in:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ (198,513)	\$ -	\$
Total Change from Prior Period		\$ (198,513)	\$ -	\$ -
Adjusted Budget Amount	\$ 607,759	\$ 409,246	\$ 409,246	\$ 409,246
Please describe reason(s) for changes:		tower income 3150		
		ERATE income for phones -19600		
		Reclass pool revenue from City as Income 41666		
		Use of Facilities -10000		
		Misc. Income -871		
		Reclass retiree paid H/W to abatement -205000		
		MAA income -2858		
		Transportation Misc -5000		

	Estimated Actuals Totals	Budget (Unrestricted Only) 2016-17	Projected (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19
<u>Transfers In/Sources (8900-8979):</u>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ _____	\$ _____	\$ _____
Adjusted Budget Amount		\$ _____	\$ _____	\$ _____
Please describe reason(s) for changes:				
<u>Contributions (8980-8999):</u>				
(Incr.)Decr. for Sp. Ed. :		\$ (103,128)	\$ 22,865	\$ 29,002
(Incr.)Decr. for On-going Major Maint (RRM). :		\$ (595,964)	\$ 500,000	\$ _____
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ 23,706	\$ _____	\$ _____
Total Change from Prior Period		\$ (675,386)	\$ 522,865	\$ 29,002
Adjusted Budget Amount	\$ (3,419,205)	\$ (4,094,591)	\$ (3,571,726)	\$ (3,542,724)
Please describe reason(s) for changes:				
		SPED other (3310,3311,3315,6512) 54719	Bleachers -500000	
		SPED Medi-cal -43674	Special Education due to step/column 22865	Special Education due to step/column 29002
		JROTC -28339		
		PEI/Tech 41000		
<u>TOTAL Other Financing Sources (8910-8999):</u>				
Total Change from Prior Period		\$ (675,386)	\$ 522,865	\$ 29,002
Adjusted Budget Amount	\$ (3,419,205)	\$ (4,094,591)	\$ (3,571,726)	\$ (3,542,724)
Total Revenues & Other Financing Sources	\$ 22,517,237	\$ 22,135,017	\$ 22,945,180	\$ 23,376,244

	Estimated Actuals Totals	Budget (Unrestricted Only) 2016-17	Projected (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19
<u>EXPENSES:</u>				
<u>Object 1XXX:</u>		<u>% Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>
Step & Column included in:		<u>\$ Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Settlement included in:				
Other:				
Growth Positions:		2 FTE \$ 103,000	2 FTE \$ 108,000	1 FTE \$ 54,000
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ (296,940)	\$	\$
Total Change from Prior Period		\$ (193,940)	\$ 240,641	\$ 162,748
Adjusted Budget Amount	\$ 11,251,592	\$ 11,057,652	\$ 11,298,293	\$ 11,461,041

LCFF K-3 Grade Span ratio N/A Negotiated Class Sizes 1: _____ 1: _____ 1: _____

Enter Grade Span ratio for each fiscal year or N/A in the box if Negotiated Class Sizes

Please describe reason(s) for changes:	Off schedule agreements decreased and salary savings from retirees (savings used to pay PARS) staff dev sub pay moved to Educator Effectiveness Grant	Step and Column 132641 2.0 FTE Singleton Elimination (will be reduced to 1 @ first interim if enrollment provides for additional class in 16/17)	Step and Column 108748 1.0 FTE Singleton Elimination
	-171940	108000	54000
	-125000		

<u>Object 2XXX:</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step & Column included in:						
Settlement included in:						
Other:						
Growth Positions:	FTE \$	FTE \$	FTE \$			
One time \$ included in:	\$	\$	\$			
Plus(Minus) Other \$ changes:	\$ 57,436	\$	\$			
Total Change from Prior Period	\$ 57,436	\$ 56,893	\$	\$ 58,561		
Adjusted Budget Amount	\$ 2,874,764	\$ 2,932,200	\$ 2,989,093	\$ 3,047,654		

Please describe reason(s) for changes:	Off schedule agreements decreased and salary increases for agreements	Step and Column (incl Fd 13) 56893 57436	Step and Column (incl Fd 13) 58561

	Estimated Actuals Totals	Budget (Unrestricted Only) 2016-17	Projected (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19
Object 3XXX:				
Change in Statutory Benefits:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column	%	\$ 38,035	%	\$ 37,130
Increase in Statutory due to Settlement	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$ 257,203	%	\$ 260,792
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ 338,058	%	\$ 10,657
Total \$ Change in Statutory		\$ 338,058	\$ 314,554	\$ 308,579
Change in Health & Welfare :				
Incr./Decr. in H & W due to rate changes	%	\$	%	\$
Incr./Decr. in H & W due to CAP change	%	\$	%	\$
Incr./Decr. in H & W due to other	%	\$	%	\$
Incr./Decr. in H & W due to +/- positions	%	\$ 20,000	%	\$ 10,000
Are you budgeting at the CAP ?	Yes/No			
Total \$ Change in H & W		\$ -	\$ 20,000	\$ 10,000
Changes in Other Benefits:	%	\$ 66,963	%	\$
Total \$ Change in Benefits:		\$ 405,021	\$ 334,554	\$ 318,579
One time benefit \$ included above:		\$	\$	\$
Total Change from Prior Period		\$ 405,021	\$ 334,554	\$ 318,579
Adjusted Budget Amount	\$ 3,987,201	\$ 4,392,222	\$ 4,726,776	\$ 5,045,355

Please describe changes next page:

STRS	200852	Step and Column	38035	Step and Column	37130
PERS	64140	2.0 FTE Singleton Elimination	39316	1.0 FTE Singleton Elimination	20657
OASDI	3123	STRS/PERS rate change	257203	STRS/PERS rate change	260792
MEDICARE	3502				
H/W (vacant pos @ employee + 1)	86864				
Unemployment Insurance	-33				
Workers Compensation Insurance	-20390				
Retiree Health and Welfare	66963				

	Estimated Actuals Totals	Budget (Unrestricted Only) 2016-17	Projected (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19
Object 4XXX:				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ (152,319)	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ (152,319)	\$ -	\$ -
Adjusted Budget Amount	\$ 1,645,933	\$ 1,493,614	\$ 1,493,614	\$ 1,493,614

Please describe reason(s) for changes:

One time mandate funded expenditures -147319

High School Lab Fees 5000

EXPENSES Cont.:

Object 5XXX:

% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ 39,693	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ 39,693	\$ -	\$ -
Adjusted Budget Amount	\$ 2,395,873	\$ 2,435,566	\$ 2,435,566	\$ 2,435,566

Please describe reason(s) for changes:

ROP (changed resource code to unrestricted) 19430

High School athletic transportation 15000

Misc. changes 5263

LCAP Supplemental (was SPED) 75000

Travel and Conference -50000

(now supported by Educator Effect)

Misc adjustments to 5xxx object codes -25000

	Estimated Actuals Totals	Budget (Unrestricted Only) 2016-17	Projected (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19
Object 6XXX:				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ (15,000)	\$	\$
Total Change from Prior Period		\$ (15,000)	\$ -	\$ -
Adjusted Budget Amount	\$ 49,000	\$ 34,000	\$ 34,000	\$ 34,000

Please describe reason(s) for changes:				
	lawn mower	-15000		

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$ 325,626	\$ 316,818
One time \$ included in:		\$ (1,642,127)	\$	\$
Total Change from Prior Period		\$ (1,642,127)	\$ 325,626	\$ 316,818
Adjusted Budget Amount	\$ 2,002,179	\$ 360,052	\$ 685,678	\$ 1,002,496

Please describe reason(s) for changes:				
	one time prior year payment due to county	-253621	Increase County transfer SPED (7222)	13226
	one time debt reduction payment	-1516422	Excess Costs SPED	312400
	PARS payment	127916		

	Estimated Actuals Totals	Budget (Unrestricted Only) 2016-17	Projected (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19
Direct Support/Indirect Costs - Objects 7300-7399				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ 48,539	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ 48,539	\$ -	\$ -
Adjusted Budget Amount	\$ (98,644)	\$ (50,105)	\$ (50,105)	\$ (50,105)
Please describe reason(s) for changes:				
		indirect from restricted categorical programs -85186		
		(will increase when carryover amounts are finalized)		
		indirect from Nutritional Services Fund 13 -13458		
		(program not able to sustain full contribution)		
Other Financing Uses - Objects 7610-7699				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
Total Expenditures & Other Financing Uses	\$ 24,107,898	\$ 22,655,201	\$ 23,612,915	\$ 24,469,621
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	\$ (1,590,661)	\$ (520,184)	\$ (667,735)	\$ (1,093,377)



2016-17 Budget
Ripon Unified School District
District

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	2015-16 Estimated Actuals Totals	Projected (Restricted Only) 2016-17	Projected (Restricted Only) 2017-18	Projected (Restricted Only) 2018-19
<u>REVENUES:</u>				
<u>LCFF Funding Sources (8010-8099):</u>				
Total Change from Prior Period		\$	\$	\$
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<u>Federal Revenue (8100-8299):</u>				
% Increase (Decrease) included in:		% \$	% \$	% \$
One time \$ included in:		\$ (193,664)	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ (193,664)	\$ -	\$ -
Adjusted Budget Amount	\$ 1,157,574	\$ 963,910	\$ 963,910	\$ 963,910
Please describe reason(s) for changes:				
	SPED	26332		
	Title I carry over	-124340		
	Title II carry over	-70825		
	Title III carry over	-17831		
	Medi Cal	10000		
	JROTC	-17000		

	Estimated Actuals Totals	Projected (Restricted Only) 2016-17	Projected (Restricted Only) 2017-18	Projected (Restricted Only) 2018-19
<u>State Revenue (8300-8599):</u>				
COLA % Used for:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ (330,272)	\$	\$
Total Change from Prior Period		\$ (330,272)	\$ -	\$ -
Adjusted Budget Amount	\$ 1,242,714	\$ 912,442	\$ 912,442	\$ 912,442
Please describe reason(s) for changes:		Lottery 903		
		CA Cln Energy -4840		
		Educator Effect. (rev recv'd 15/16) -226888		
		SPED -25109		
		ROP (funding discontinued) -74338		

REVENUES Cont.:

Local Revenue (8600-8799):

% Incr.(Decr.) included in:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ (460,294)	\$	\$
Total Change from Prior Period		\$ (460,294)	\$ -	\$ -
Adjusted Budget Amount	\$ 1,029,576	\$ 569,282	\$ 569,282	\$ 569,282
Please describe reason(s) for changes:		SPED -110931		
		Donation accounts -349363		
		(donations will be added to budget as		
		received - recorded on cash basis)		

	Estimated Actuals Totals	Projected (Restricted Only) 2016-17	Projected (Restricted Only) 2017-18	Projected (Restricted Only) 2018-19
<u>Transfers In/Sources (8900-8979):</u>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____ -	\$ _____ -	\$ _____ -
Total Change from Prior Period		\$ _____ -	\$ _____ -	\$ _____ -
Adjusted Budget Amount	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Please describe reason(s) for changes:		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
<u>Contributions (8980-8999):</u>				
Incr.(Decr.) for Sp. Ed. :		\$ _____ 103,128	\$ _____ (22,865)	\$ _____ (29,002)
Incr.(Decr.) for On-going Major Maint (RRM). :		\$ _____ 595,964	\$ _____ (500,000)	\$ _____ -
Other One time \$ included in:		\$ _____ -	\$ _____	\$ _____ -
Plus(Minus) Other \$ changes:		\$ _____ (23,706)	\$ _____ -	\$ _____ -
Total Change from Prior Period		\$ _____ 675,386	\$ _____ (522,865)	\$ _____ (29,002)
Adjusted Budget Amount	\$ _____ 3,419,205	\$ _____ 4,094,591	\$ _____ 3,571,726	\$ _____ 3,542,724
Please describe reason(s) for changes:		SPED other (3310,3311,3315,6512) -54719	Special Education due to step/column 22865	Special Education due to step/column 22865
		SPED Medi-cal 43674	_____	_____
		JROTC 28339	_____	_____
		PEI/Tech -41000	_____	_____
<u>TOTAL Other Financing Sources (8910-8999):</u>				
Total Change from Prior Period		\$ _____ 675,386	\$ _____ (522,865)	\$ _____ (29,002)
Adjusted Budget Amount	\$ _____ 3,419,205	\$ _____ 4,094,591	\$ _____ 3,571,726	\$ _____ 3,542,724
Total Revenues & Other Financing Sources	\$ _____ 6,849,069	\$ _____ 6,540,225	\$ _____ 6,017,360	\$ _____ 5,988,358

Estimated Actuals Totals	Projected (Restricted Only) 2016-17		Projected (Restricted Only) 2017-18		Projected (Restricted Only) 2018-19	
<u>EXPENSES:</u>						
<u>Object 1XXX:</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step & Column included in:	%	\$	%	\$ 30,824	%	\$ 36,611
Settlement included in:	%	\$	%	\$	%	\$
<u>Other:</u>						
Growth Positions:	FTE	\$	FTE	\$	FTE	\$
One time \$ included in:		\$		\$ (226,888)		\$
Plus(Minus) Other \$ changes:		\$ 233,823		\$		\$
Total Change from Prior Period		\$ 233,823		\$ (196,064)		\$ 36,611
Adjusted Budget Amount	\$ 1,656,431	\$ 1,890,254		\$ 1,694,190		\$ 1,730,801

Please describe reason(s) for changes:

Off schedule agreements decreased and	233823	Educator Effectivness Grant	-226888		
Educator Effectiveness Grant salaries added		Step and Column	30824	Step and Column	36611

<u>Object 2XXX:</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step & Column included in:	%	\$	%	\$ 10,640	%	\$ 7,283
Settlement included in:	%	\$	%	\$	%	\$
<u>Other:</u>						
Growth Positions:	FTE	\$	FTE	\$	FTE	\$
One time \$ included in:		\$		\$		\$
Plus(Minus) Other \$ changes:		\$ 8,402		\$		\$
Total Change from Prior Period		\$ 8,402		\$ 10,640		\$ 7,283
Adjusted Budget Amount	\$ 964,026	\$ 972,428		\$ 983,068		\$ 990,351

Please describe reason(s) for changes:

Off schedule agreements decreased and	8402	Step and Column	10640	Step and Column	7283
misc salary changes					

	Estimated Actuals	Projected (Restricted Only)	Projected (Restricted Only)	Projected (Restricted Only)	
	Totals	2016-17	2017-18	2018-19	
Object 3XXX:					
Change in Statutory Benefits:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)	
Increase in Statutory due to Step & Column	%	\$ 8,190	%	\$ 9,174	
Increase in Statutory due to Settlement	%	\$ -	%	\$ -	
Incr./Decr. in Statutory due to rate changes	%	\$ 47,190	%	\$ 47,865	
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ 92,202	%	\$ -	
Total \$ Change in Statutory		\$ 92,202	\$ 14,799	\$ 57,039	
Change in Health & Welfare :					
Incr./Decr. in H & W due to rate changes	%	\$ -	%	\$ -	
Incr./Decr. in H & W due to CAP change	%	\$ -	%	\$ -	
Incr./Decr. in H & W due to other	%	\$ -	%	\$ -	
Incr./Decr. in H & W due to +/- positions	%	\$ -	%	\$ -	
Are you budgeting at the CAP ?	Yes/No	Yes/No	Yes/No	Yes/No	
Total \$ Change in H & W		\$ -	\$ -	\$ -	
Changes in Other Benefits:	%	\$ -	%	\$ -	
Total \$ Change in Benefits:		\$ 92,202	\$ 14,799	\$ 57,039	
One time benefit \$ included above:		\$ -	\$ -	\$ -	
Total Change from Prior Period		\$ 92,202	\$ 14,799	\$ 57,039	
Adjusted Budget Amount	\$ 1,223,744	\$ 1,315,946	\$ 1,330,745	\$ 1,387,785	
Please describe changes next page:					
STRS	60613	Step and Column	8190	Step and Column	9174
PERS	21842	STRS/PERS rate change	47190	STRS/PERS rate change	47865
OASDI	-423	Educator Effectiveness Grant	-40580		
MEDICARE	3062				
H/W (vacant pos @ employee + 1)	4933				
Unemployment Insurance	102				
Workers Compensation Insurance	2073				

Estimated Actuals Totals	Projected (Restricted Only) 2016-17		Projected (Restricted Only) 2017-18		Projected (Restricted Only) 2018-19	
	%	\$	%	\$	%	\$
% Increase(Decrease) included in:						
Flat \$ Increase(Decrease) included in:		\$		\$		\$
One time \$ included in:		\$		\$		\$
Total Change from Prior Period		\$ (541,641)		\$ (1,567)		\$
Adjusted Budget Amount	\$ 967,160	\$ 425,519		\$ 423,952		\$ 423,952

Please describe reason(s) for changes:

Title I carry over	-85639	Educator Effectivness Grant	-1567
Lottery	-102362		
Title III	-12062		
Educator Effect	1567		
Donation, Microsoft,	-343145		
Playground grant			

EXPENSES Cont.:

Object 5XXX:

% Increase(Decrease) included in:	%	\$	%	\$	%	\$
Flat \$ Increase(Decrease) included in:		\$ (312,626)		\$		\$
One time \$ included in:		\$		\$		\$
Total Change from Prior Period		\$ (312,626)		\$ -		\$ -
Adjusted Budget Amount	\$ 1,444,499	\$ 1,131,873		\$ 1,131,873		\$ 1,131,873

Please describe reason(s) for changes:

Title I	-21150
Title II	-11719
SPED (reclassify supplemental)	-75000
CA Cln Energy	-200302
Donation accounts	-4455

Estimated Actuals Totals	Projected (Restricted Only) 2016-17		Projected (Restricted Only) 2017-18		Projected (Restricted Only) 2018-19	
	%	\$	%	\$	%	\$
% Increase(Decrease) included in:						
Flat \$ Increase(Decrease) included in:		\$		\$		\$
One time \$ included in:		\$		\$		\$
Total Change from Prior Period		\$ 486,853		\$ (500,000)		\$ -
Adjusted Budget Amount	\$ 555,332	\$ 1,042,185		\$ 542,185		\$ 542,185

Please describe reason(s) for changes:

Bleachers	500000	Bleachers	-500000		
Donation accounts	-13147				

EXPENSES Cont.:

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:	%	\$	%	\$	%	\$
Flat \$ Increase(Decrease) included in:		\$		\$		\$
One time \$ included in:		\$		\$		\$
Total Change from Prior Period		\$ -		\$ -		\$ -
Adjusted Budget Amount	\$ 11,300	\$ 11,300		\$ 11,300		\$ 11,300

Please describe reason(s) for changes:

	Estimated Actuals Totals	Projected (Restricted Only) 2016-17	Projected (Restricted Only) 2017-18	Projected (Restricted Only) 2018-19
Direct Support/Indirect Costs - Objects 7300-7399				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ (20,797)	\$	\$
Total Change from Prior Period		\$ (20,797)	\$ -	\$ -
Adjusted Budget Amount	\$ 57,444	\$ 36,647	\$ 36,647	\$ 36,647
Please describe reason(s) for changes:				
		Title I -13013		
		Title II -3500		
		ROP -4284		
Other Financing Uses - Objects 7610-7699				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
Total Expenditures & Other Financing Uses	\$ 6,879,936	\$ 6,826,152	\$ 6,153,960	\$ 6,254,894
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	\$ (30,867)	\$ (285,927)	\$ (136,600)	\$ (266,536)

2016-17 Budget
Ripon Unified School District
District

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	Budget		Projected		Projected	
	2016-17		2017-18		2018-19	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e))	\$ 6,970,355	\$ 1,081,005				
ENDING FUND BALANCE	\$ 6,450,171	\$ 795,078	\$ 5,782,436	\$ 658,478	\$ 4,689,059	\$ 391,942
COMPONENTS OF ENDING FUND BALANCE:						
<u>Reserved Amounts</u>	<u>Must Agree to Components of Fund Balance Form 01 pg 2</u>					
Revolving Cash	9711 5,000	\$	\$ 5,000	\$	\$ 5,000	\$
Stores	9712	\$	\$	\$	\$	\$
Prepaid Expenditures	9713	\$	\$	\$	\$	\$
General Reserve (EC 42124)	9730	\$	\$	\$	\$	\$
Legally Restricted Balances	9740	\$ 795,078	\$	\$ 658,478	\$	\$ 391,942
<u>Designated Amounts</u>						
Designated for Economic Uncertainties	9789 1,768,881	\$	\$ 1,839,412	\$	\$ 1,878,127	\$
Describe Other Designations below:						
SPED excess cost (to be added to obj 7142 @ 1st Int)	9780 312,400	\$	\$ 312,400	\$	\$ 312,400	\$
ELA Adoption additional Cost	9780 200,000	\$	\$ 200,000	\$	\$ 200,000	\$
16/17 Mandate One Time	9780 636,953	\$	\$ 636,953	\$	\$ 636,953	\$
16/17 Priority List (less bleachers)	9780 325,000	\$	\$ 325,000	\$	\$ 325,000	\$
17/18 Priority List	9780 303,000	\$	\$ 303,000	\$	\$ 303,000	\$
Sustainability (reduces as EU increases)	371,180		300,649		261,934	
17/18 projected deficit backfill	667,735					
18/19 projected deficit backfill	1,093,377		1,093,377			
RUDTA Negotiations	9780 766,645	\$	\$ 766,645	\$	\$ 766,645	\$
Total Other Designations	9780 4,676,290	\$ -	\$ 3,938,024	\$ -	\$ 2,805,932	\$ -
Undesignated/Unappropriated	9790 -	\$ -	\$ 0	\$ (0)	\$ 0	\$ 0

Special Reserve Fund - Non/Capital Outlay (17)

Designated for Economic Uncertainties	9789		\$		\$	
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Please attach additional sheets as necessary.

Prepared By:

Sonia Lasyone

Chief Business Official Signature or DSSD Superintendent Signature:

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	24,659,702.00	3.75%	25,583,953.00	1.57%	25,986,015.00
2. Federal Revenues	8100-8299	963,910.00	0.00%	963,910.00	0.00%	963,910.00
3. Other State Revenues	8300-8599	2,073,102.00	-30.72%	1,436,149.00	0.00%	1,436,149.00
4. Other Local Revenues	8600-8799	978,528.00	0.00%	978,528.00	0.00%	978,528.00
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)		28,675,242.00	1.00%	28,962,540.00	1.39%	29,364,602.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				12,947,906.00		12,992,483.00
a. Base Salaries				163,465.00		145,359.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(118,888.00)		54,000.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,947,906.00	0.34%	12,992,483.00	1.53%	13,191,842.00
2. Classified Salaries				3,904,628.00		3,972,161.00
a. Base Salaries				67,533.00		65,844.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,904,628.00	1.73%	3,972,161.00	1.66%	4,038,005.00
3. Employee Benefits	3000-3999	5,708,168.00	6.12%	6,057,521.00	6.20%	6,433,140.00
4. Books and Supplies	4000-4999	1,919,133.00	-0.08%	1,917,566.00	0.00%	1,917,566.00
5. Services and Other Operating Expenditures	5000-5999	3,567,439.00	0.00%	3,567,439.00	0.00%	3,567,439.00
6. Capital Outlay	6000-6999	1,076,185.00	-46.46%	576,185.00	0.00%	576,185.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	371,352.00	87.69%	696,978.00	45.46%	1,013,796.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(13,458.00)	0.00%	(13,458.00)	0.00%	(13,458.00)
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)		29,481,353.00	0.97%	29,766,875.00	3.22%	30,724,515.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(806,111.00)		(804,335.00)		(1,359,913.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,051,360.00		7,245,249.00		6,440,914.00
2. Ending Fund Balance (Sum lines C and D1)		7,245,249.00		6,440,914.00		5,081,001.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		0.00		0.00
b. Restricted	9740	795,078.00		658,479.00		391,943.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,676,290.00		3,943,024.00		2,810,932.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,768,881.00		1,839,412.00		1,878,127.00
2. Unassigned/Unappropriated	9790	0.00		(1.00)		(1.00)
f. Total Components of Ending Fund Balance		7,245,249.00		6,440,914.00		5,081,001.00
(Line D3f must agree with line D2)						

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,768,881.00		1,839,412.00		1,878,127.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(1.00)		(1.00)
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)		1,768,881.00		1,839,411.00		1,878,126.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.00%		6.18%		6.11%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Line A4; enter projections)		2,976.42		2,976.42		2,976.42
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		29,481,353.00		29,766,875.00		30,724,515.00
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)		29,481,353.00		29,766,875.00		30,724,515.00
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)		884,440.59		893,006.25		921,735.45
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)		884,440.59		893,006.25		921,735.45
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. LCFF/Revenue Limit Sources	8010-8099	24,659,702.00	3.75%	25,583,953.00	1.57%	25,986,015.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,160,660.00	-54.88%	523,707.00	0.00%	523,707.00
4. Other Local Revenues	8600-8799	409,246.00	0.00%	409,246.00	0.00%	409,246.00
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	(4,094,591.00)	-12.77%	(3,571,726.00)	-0.81%	(3,542,724.00)
6. Total (Sum lines A1 thru A5c)		22,135,017.00	3.66%	22,945,180.00	1.88%	23,376,244.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,057,652.00		11,298,293.00
b. Step & Column Adjustment				132,641.00		108,748.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				108,000.00		54,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,057,652.00	2.18%	11,298,293.00	1.44%	11,461,041.00
2. Classified Salaries						
a. Base Salaries				2,932,200.00		2,989,093.00
b. Step & Column Adjustment				56,893.00		58,561.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,932,200.00	1.94%	2,989,093.00	1.96%	3,047,654.00
3. Employee Benefits	3000-3999	4,392,222.00	7.62%	4,726,776.00	6.74%	5,045,355.00
4. Books and Supplies	4000-4999	1,493,614.00	0.00%	1,493,614.00	0.00%	1,493,614.00
5. Services and Other Operating Expenditures	5000-5999	2,435,566.00	0.00%	2,435,566.00	0.00%	2,435,566.00
6. Capital Outlay	6000-6999	34,000.00	0.00%	34,000.00	0.00%	34,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	360,052.00	90.44%	685,678.00	46.21%	1,002,496.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(50,105.00)	0.00%	(50,105.00)	0.00%	(50,105.00)
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)		22,655,201.00	4.23%	23,612,915.00	3.63%	24,469,621.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(520,184.00)		(667,735.00)		(1,093,377.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,970,355.00		6,450,171.00		5,782,436.00
2. Ending Fund Balance (Sum lines C and D1)		6,450,171.00		5,782,436.00		4,689,059.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		0.00		0.00
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	4,676,290.00		3,943,024.00		2,810,932.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,768,881.00		1,839,412.00		1,878,127.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,450,171.00		5,782,436.00		4,689,059.00

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,768,881.00		1,839,412.00		1,878,127.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,768,881.00		1,839,412.00		1,878,127.00
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.						
Increase LCFF Funding both years. Increased Charter Tax Transfer. Eliminated Community Redevelopment revenue and Mandate One Time Funding 16/17. Added 2.0 FTE to 16/17 and 1.0 FTE 17/18 eliminating 3 singleton classes. Reduced contributions \$500,000 allocated for bleacher project which will be completed 16/17. Includes increased cost for STRS/PERS mandatory increases. Increase costs for special education services.						

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	963,910.00	0.00%	963,910.00	0.00%	963,910.00
3. Other State Revenues	8300-8599	912,442.00	0.00%	912,442.00	0.00%	912,442.00
4. Other Local Revenues	8600-8799	569,282.00	0.00%	569,282.00	0.00%	569,282.00
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	4,094,591.00	-12.77%	3,571,726.00	-0.81%	3,542,724.00
6. Total (Sum lines A1 thru A5c)		6,540,225.00	-7.99%	6,017,360.00	-0.48%	5,988,358.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,890,254.00		1,694,190.00
b. Step & Column Adjustment				30,824.00		36,611.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(226,888.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,890,254.00	-10.37%	1,694,190.00	2.16%	1,730,801.00
2. Classified Salaries						
a. Base Salaries				972,428.00		983,068.00
b. Step & Column Adjustment				10,640.00		7,283.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	972,428.00	1.09%	983,068.00	0.74%	990,351.00
3. Employee Benefits	3000-3999	1,315,946.00	1.12%	1,330,745.00	4.29%	1,387,785.00
4. Books and Supplies	4000-4999	425,519.00	-0.37%	423,952.00	0.00%	423,952.00
5. Services and Other Operating Expenditures	5000-5999	1,131,873.00	0.00%	1,131,873.00	0.00%	1,131,873.00
6. Capital Outlay	6000-6999	1,042,185.00	-47.98%	542,185.00	0.00%	542,185.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	11,300.00	0.00%	11,300.00	0.00%	11,300.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	36,647.00	0.00%	36,647.00	0.00%	36,647.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,826,152.00	-9.85%	6,153,960.00	1.64%	6,254,894.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(285,927.00)		(136,600.00)		(266,536.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,081,005.00		795,078.00		658,478.00
2. Ending Fund Balance (Sum lines C and D1)		795,078.00		658,478.00		391,942.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	795,078.00		658,479.00		391,943.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		(1.00)		(1.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		795,078.00		658,478.00		391,942.00

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
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.						
Decreased contribution and capital outlay to RRM by cost of bleacher project \$500,000. Decreased salaries by one-time staff development cost funded by Educator Effectiveness Grant. Increased STRS/PERS as required by statute to new increased rates.						

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)	2,901.00	2,888.97	0.4%	Met
Second Prior Year (2014-15)				
District Regular	2,916.00	2,890.58		
Charter School				
Total ADA	2,916.00	2,890.58	0.9%	Met
First Prior Year (2015-16)				
District Regular	2,915.58	2,976.42		
Charter School		0.00		
Total ADA	2,915.58	2,976.42	N/A	Met
Budget Year (2016-17)				
District Regular	2,976.42			
Charter School	0.00			
Total ADA	2,976.42			

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)	3,007	3,066	N/A	Met
Second Prior Year (2014-15)				
District Regular	2,916	3,022		
Charter School				
Total Enrollment	2,916	3,022	N/A	Met
First Prior Year (2015-16)				
District Regular	3,022	3,077		
Charter School				
Total Enrollment	3,022	3,077	N/A	Met
Budget Year (2016-17)				
District Regular	3,077			
Charter School				
Total Enrollment	3,077			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	2,889	3,066	94.2%
Second Prior Year (2014-15)			
District Regular	2,891	3,022	
Charter School			
Total ADA/Enrollment	2,891	3,022	95.7%
First Prior Year (2015-16)			
District Regular	2,976	3,077	
Charter School	0		
Total ADA/Enrollment	2,976	3,077	96.7%
Historical Average Ratio:			95.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.0%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2016-17)				
District Regular	2,976	3,077		
Charter School	0			
Total ADA/Enrollment	2,976	3,077	96.7%	Not Met
1st Subsequent Year (2017-18)				
District Regular	2,976	3,077		
Charter School				
Total ADA/Enrollment	2,976	3,077	96.7%	Not Met
2nd Subsequent Year (2018-19)				
District Regular	2,976	3,077		
Charter School				
Total ADA/Enrollment	2,976	3,077	96.7%	Not 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 NOT MET** - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

14/15 ADA should be 2916. Can not get data entered in cell. The District has implemented new educational programs, PBIS and attendance incentives which has increased attendance.

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)	25,653,561.00	25,935,891.00	26,559,357.00

	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)	3,005.02	3,005.02	3,005.02	3,005.02
b. Prior Year ADA (Funded)		3,005.02	3,005.02	3,005.02
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding	25,694,770.00	25,653,561.00	25,935,891.00
b1. COLA percentage (if district is at target)	Not Applicable		
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00
c. Gap Funding (if district is not at target)	1,298,396.00	999,590.00	402,062.00
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	1,298,396.00	999,590.00	402,062.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	5.05%	3.90%	1.55%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	5.05%	3.90%	1.55%
LCFF Revenue Standard (Step 3, plus/minus 1%):	4.05% to 6.05%	2.90% to 4.90%	.55% to 2.55%

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)	4,872,219.00	4,784,814.00	4,784,814.00	8,784,814.00
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)	24,336,298.00	25,937,383.00	25,583,953.00	25,986,015.00
District's Projected Change in LCFF Revenue:		6.58%	-1.36%	1.57%
LCFF Revenue Standard:		4.05% to 6.05%	2.90% to 4.90%	.55% to 2.55%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

may have booked community redevelopment funds using wrong object code.

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)	14,331,267.67	16,687,164.60	85.9%
Second Prior Year (2014-15)	16,593,109.22	20,531,539.11	80.8%
First Prior Year (2015-16)	17,944,557.00	23,938,898.00	75.0%
	Historical Average Ratio:		80.6%

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	77.6% to 83.6%	77.6% to 83.6%	77.6% to 83.6%

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)	18,382,074.00	22,655,201.00	81.1%	Met
1st Subsequent Year (2017-18)	19,014,162.00	23,612,915.00	80.5%	Met
2nd Subsequent Year (2018-19)	19,554,050.00	24,469,621.00	79.9%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.05%	3.90%	1.55%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.95% to 15.05%	-6.10% to 13.90%	-8.45% to 11.55%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.05% to 10.05%	-1.10% to 8.90%	-3.45% to 6.55%

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)	1,157,574.00		
Budget Year (2016-17)	963,910.00	-16.73%	Yes
1st Subsequent Year (2017-18)	963,910.00	0.00%	No
2nd Subsequent Year (2018-19)	963,910.00	0.00%	No

Explanation:
(required if Yes)

15/16 includes carry over amounts. 16/17 assumes no carry over balances.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2015-16)	3,288,927.00		
Budget Year (2016-17)	2,073,102.00	-36.97%	Yes
1st Subsequent Year (2017-18)	1,436,149.00	-30.72%	Yes
2nd Subsequent Year (2018-19)	1,436,149.00	0.00%	No

Explanation:
(required if Yes)

Educator effectiveness grant and one time block grants are not funded in future years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2015-16)	1,637,335.00		
Budget Year (2016-17)	978,528.00	-40.24%	Yes
1st Subsequent Year (2017-18)	978,528.00	0.00%	No
2nd Subsequent Year (2018-19)	978,528.00	0.00%	No

Explanation:
(required if Yes)

Donations and grants are booked using the cash method. They are not recognized until received. Adopted budget does not include any donations/grants.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2015-16)	2,613,094.00		
Budget Year (2016-17)	1,919,133.00	-26.56%	Yes
1st Subsequent Year (2017-18)	1,917,566.00	-0.08%	No
2nd Subsequent Year (2018-19)	1,917,566.00	0.00%	No

Explanation:
(required if Yes)

Textbook adoptions, carryover balance and items purchased with donations and supplies have been reduced in future budgets.

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

First Prior Year (2015-16)	3,840,372.00		
Budget Year (2016-17)	3,567,439.00	-7.11%	Yes
1st Subsequent Year (2017-18)	3,567,439.00	0.00%	No
2nd Subsequent Year (2018-19)	3,567,439.00	0.00%	No

Explanation:
(required if Yes)

Services purchased with donations and grants has been reduced.

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)	6,083,836.00		
Budget Year (2016-17)	4,015,540.00	-34.00%	Not Met
1st Subsequent Year (2017-18)	3,378,587.00	-15.86%	Not Met
2nd Subsequent Year (2018-19)	3,378,587.00	0.00%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2015-16)	6,453,466.00		
Budget Year (2016-17)	5,486,572.00	-14.98%	Not Met
1st Subsequent Year (2017-18)	5,485,005.00	-0.03%	Met
2nd Subsequent Year (2018-19)	5,485,005.00	0.00%	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)

15/16 includes carry over amounts. 16/17 assumes no carry over balances.

Explanation:

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

Educator effectiveness grant and one time block grants are not funded in future years.

Explanation:

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

Donations and grants are booked using the cash method. They are not recognized until received. Adopted budget does not include any donations/grants.

- 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)

Textbook adoptions, carryover balance and items purchased with donations and supplies have been reduced in future budgets.

Explanation:

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

Services purchased with donations and grants has been reduced.

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)	29,481,353.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Required Minimum Contribution/ Lesser of Current Year or 2014-15 Fiscal Year
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	29,481,353.00	884,440.59	626,394.00	626,394.00

d. OMMA/RMA Contribution

Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
1,736,929.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2013-14)	Second Prior Year (2014-15)	First Prior Year (2015-16)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,287,000.00	1,775,500.00	1,865,991.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	7,657,094.78	3,449,693.26	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	8,944,094.78	5,225,193.26	1,865,991.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	21,395,961.50	25,956,505.33	30,818,835.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	21,395,961.50	25,956,505.33	30,818,835.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	41.8%	20.1%	6.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	13.9%	6.7%	2.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2013-14)	1,104,001.40	16,698,683.80	N/A	Met
Second Prior Year (2014-15)	(2,166,566.14)	20,531,539.11	10.6%	Not Met
First Prior Year (2015-16)	(1,421,661.00)	23,938,898.00	5.9%	Not Met
Budget Year (2016-17) (Information only)	(520,184.00)	22,655,201.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

deficit spending is due to one time textbook and technology purchases as well as off schedule salary agreements.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2013-14)	9,534,688.00	9,534,668.07	0.0%		Met
Second Prior Year (2014-15)	9,223,496.00	10,558,583.40	N/A		Met
First Prior Year (2015-16)	8,087,118.00	8,392,016.00	N/A		Met
Budget Year (2016-17) (Information only)	6,970,355.00				

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form A, Line A4):	2,976	2,976	2,976
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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:

Yes

- Enter the name(s) of the SELPA(s):

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
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)	29,481,353.00	29,766,875.00	30,724,515.00
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)	29,481,353.00	29,766,875.00	30,724,515.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	884,440.59	893,006.25	921,735.45
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)	884,440.59	893,006.25	921,735.45

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):

1. General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1c)
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)
5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

District's Reserve Standard
(Section 10B, Line 7):

Status:

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
0.00	0.00	0.00
1,768,881.00	1,839,412.00	1,878,127.00
0.00	0.00	0.00
0.00	(1.00)	(1.00)
0.00		
0.00		
0.00		
1,768,881.00	1,839,411.00	1,878,126.00
6.00%	6.18%	6.11%
884,440.59	893,006.25	921,735.45
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)?

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2015-16)	(3,419,205.00)			
Budget Year (2016-17)	(4,094,591.00)	675,386.00	19.8%	Not Met
1st Subsequent Year (2017-18)	(3,571,726.00)	(522,865.00)	-12.8%	Not Met
2nd Subsequent Year (2018-19)	(3,542,724.00)	(29,002.00)	-0.8%	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?

Yes

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Replacement bleachers are funded from general fund RRM account \$500,000.

- 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)

Replacement bleachers are funded from general fund RRM account \$500,000.

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)

Replacement bleachers are funded from general fund RRM account \$500,000.

1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

Project Information:
(required if YES)

Bleacher replacement \$500,000

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	28	51-8xxx	51-7433&7434	19,849,650
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				85,189

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

Premiums, net of amortization	13	51-8xxx	51-9xxx	267,896
GOB Accreted Interest	n/a	51-8xxx	51-7434	
PARS	5	01-0000	01-0000	639,576
TOTAL:				20,842,311

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Budget Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases	240,771	0	0	0
Certificates of Participation				
General Obligation Bonds	1,252,734	1,241,985	874,938	
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Premiums, net of amortization	24,228	24,228	24,228	24,228
GOB Accreted Interest				
PARS	0	127,915	127,915	127,915
Total Annual Payments:	1,517,733	1,394,128	1,027,081	152,143
Has total annual payment increased over prior year (2015-16)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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?

Yes

- b. Do benefits continue past age 65?

Yes

- 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:

Retirees are required to contribute 50% of the total cost of the premiums.

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)

- b. OPEB unfunded actuarial accrued liability (UAAL)

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation

3,349,136.00

3,349,136.00

Actuarial

Jul 12, 2014

Data must be entered.

5. OPEB Contributions

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

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

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

- d. Number of retirees receiving OPEB benefits

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

272,408.00	272,408.00	272,408.00
338,000.00	338,000.00	338,000.00

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

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

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

No

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

3. Self-Insurance Liabilities
a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

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

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

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	147.7	149.7	151.7	152.7

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

15/16 and 16/17

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

114,133

7. Amount included for any tentative salary schedule increases

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
766,645	0	0

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

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

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

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
145,420	130,069	175,847

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.):

This criterion represents RUDTA only. Non represented certificated non management staff have been included with management.

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	89.2	89.2	89.2	89.2

Classified (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:

May 10, 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:

May 04, 2016

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2015

End Date: Jun 30, 2018

5. Salary settlement:

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

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

154,358	94,373	66,607
2.0%	1.5%	reopener

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

general fund

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

Classified (Non-management) Prior Year Settlements

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

This criterion represents CSEA only. Non represented classified non management staff have been included with management.

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	147.7	148.7	148.7	148.7

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

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

No

If Yes, complete question 2.

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

16/17

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)
No	No	No

Negotiations Not Settled

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

22,136

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential
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

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

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and 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
56,251	50,119	27,801

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. 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

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 20, 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? | <div>No</div> |
| A2. Is the system of personnel position control independent from the payroll system? | <div>No</div> |
| 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) | <div>No</div> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | <div>No</div> |
| 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? | <div>Yes</div> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <div>No</div> |
| A7. Is the district's financial system independent of the county office system? | <div>No</div> |
| 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) | <div>No</div> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <div>No</div> |

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

Comments:
(optional)

A5: COLA is projected to be 0.00% for 16/17. The district will have salary agreements increased by more than 0.00%.

End of School District Budget Criteria and Standards Review

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
_CFF Sources		8010-8099	23,282,470.00	0.00	23,282,470.00	24,659,702.00	0.00	24,659,702.00	5.9%
2) Federal Revenue		8100-8299	0.00	1,157,574.00	1,157,574.00	0.00	963,910.00	963,910.00	-16.7%
3) Other State Revenue		8300-8599	2,046,213.00	1,242,714.00	3,288,927.00	1,160,660.00	912,442.00	2,073,102.00	-37.0%
4) Other Local Revenue		8800-8799	607,759.00	1,029,576.00	1,637,335.00	409,246.00	569,282.00	978,528.00	-40.2%
5) TOTAL, REVENUES			25,936,442.00	3,429,864.00	29,366,306.00	26,229,608.00	2,445,634.00	28,675,242.00	-2.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	11,082,592.00	1,656,431.00	12,739,023.00	11,057,652.00	1,890,254.00	12,947,906.00	1.6%
2) Classified Salaries		2000-2999	2,874,764.00	964,026.00	3,838,790.00	2,932,200.00	972,428.00	3,904,628.00	1.7%
3) Employee Benefits		3000-3999	3,987,201.00	1,223,744.00	5,210,945.00	4,392,222.00	1,315,946.00	5,708,168.00	9.5%
4) Books and Supplies		4000-4999	1,645,933.00	967,161.00	2,613,094.00	1,493,614.00	425,519.00	1,919,133.00	-26.6%
5) Services and Other Operating Expenditures		5000-5999	2,395,873.00	1,444,499.00	3,840,372.00	2,435,566.00	1,131,873.00	3,567,439.00	-7.1%
6) Capital Outlay		6000-6999	49,000.00	555,332.00	604,332.00	34,000.00	1,042,185.00	1,076,185.00	78.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,002,179.00	11,300.00	2,013,479.00	360,052.00	11,300.00	371,352.00	-81.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(98,644.00)	57,444.00	(41,200.00)	(50,105.00)	36,647.00	(13,458.00)	-87.3%
9) TOTAL, EXPENDITURES			23,938,898.00	6,879,937.00	30,818,835.00	22,655,201.00	6,826,152.00	29,481,353.00	-4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,997,544.00	(3,450,073.00)	(1,452,529.00)	3,574,407.00	(4,380,518.00)	(806,111.00)	-44.5%
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	(3,419,205.00)	3,419,205.00	0.00	(4,094,591.00)	4,094,591.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,419,205.00)	3,419,205.00	0.00	(4,094,591.00)	4,094,591.00	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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)			(1,421,661.00)	(30,868.00)	(1,452,529.00)	(520,184.00)	(285,927.00)	(806,111.00)	-44.5%
F. END BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,392,016.00	1,111,873.00	9,503,889.00	6,970,355.00	1,081,005.00	8,051,360.00	-15.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,392,016.00	1,111,873.00	9,503,889.00	6,970,355.00	1,081,005.00	8,051,360.00	-15.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,392,016.00	1,111,873.00	9,503,889.00	6,970,355.00	1,081,005.00	8,051,360.00	-15.3%
2) Ending Balance, June 30 (E + F1e)			6,970,355.00	1,081,005.00	8,051,360.00	6,450,171.00	795,078.00	7,245,249.00	-10.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	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	1,081,005.00	1,081,005.00	0.00	795,078.00	795,078.00	-26.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	5,099,364.00	0.00	5,099,364.00	4,676,290.00	0.00	4,676,290.00	-8.3%
SPED Excess Cost (to be added to obj)	0000	9780				312,400.00		312,400.00	
ELA Adoption additional costs	0000	9780				200,000.00		200,000.00	
16/17 Mandate Cost One Time	0000	9780				636,953.00		636,953.00	
16/17 Priority List (less Bleachers)	0000	9780				20,824.00		20,824.00	
Sustainability (reduces as EU increases)	0000	9780				371,180.00		371,180.00	
17/18 projected deficit backfill	0000	9780				667,735.00		667,735.00	
18/19 projected deficit backfill	0000	9780				1,093,377.00		1,093,377.00	
RUDTA Negotiations	0000	9780				766,645.00		766,645.00	
16/17 Priority List (less bleachers)	1100	9780				299,176.00		299,176.00	
17/18 Priority List	1100	9780				308,000.00		308,000.00	
MAA	0000	9780	88,880.00		88,880.00				
16/17 projected deficit backfill	0000	9780	502,985.59		502,985.59				
17/18 projected deficit backfill	0000	9780	395,605.59		395,605.59				
16/17 facility priority list	0000	9780	825,000.00		825,000.00				
17/18 facility priority list	0000	9780	303,000.00		303,000.00				
6% EU for assignments	0000	9780	132,289.00		132,289.00				
Sustainability	0000	9780	1,859,525.82		1,859,525.82				
lottery one time expenditures	1100	9780	992,078.00		992,078.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,865,991.00	0.00	1,865,991.00	1,768,881.00	0.00	1,768,881.00	-5.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	460,000.00	460,000.00	0.0%
3) Other State Revenue		8300-8599	40,000.00	40,000.00	0.0%
4) Other Local Revenue		8600-8799	304,500.00	359,960.00	18.2%
5) TOTAL, REVENUES			804,500.00	859,960.00	6.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	388,288.00	423,389.00	9.0%
3) Employee Benefits		3000-3999	109,672.00	121,438.00	10.7%
4) Books and Supplies		4000-4999	343,000.00	321,241.00	-6.3%
5) Services and Other Operating Expenditures		5000-5999	38,932.00	25,590.00	-34.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	41,200.00	13,458.00	-67.3%
9) TOTAL, EXPENDITURES			921,092.00	905,116.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(116,592.00)	(45,156.00)	-61.3%
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)			(116,592.00)	(45,156.00)	-61.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	161,748.00	45,156.00	-72.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,748.00	45,156.00	-72.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161,748.00	45,156.00	-72.1%
2) Ending Balance, June 30 (E + F1e)			45,156.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	600.00	0.00	-100.0%
Stores		9712	11,670.76	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	32,885.24	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	0.00	-100.0%
5) TOTAL, REVENUES			100.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	745,771.00	14,580.00	-98.0%
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			745,771.00	14,580.00	-98.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(745,671.00)	(14,580.00)	-98.0%
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)			(745,671.00)	(14,580.00)	-98.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	820,226.00	74,555.00	-90.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			820,226.00	74,555.00	-90.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			820,226.00	74,555.00	-90.9%
2) Ending Balance, June 30 (E + F1e)			74,555.00	59,975.00	-19.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	74,555.00	59,975.00	-19.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	66,500.00	0.00	-100.0%
5) TOTAL, REVENUES			66,500.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	182,515.00	108,155.00	-40.7%
6) Capital Outlay		6000-6999	1,582,837.00	9,661,790.00	510.4%
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			1,765,352.00	9,769,945.00	453.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,698,852.00)	(9,769,945.00)	475.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(1,698,852.00)	(9,769,945.00)	475.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,290,856.00	10,592,004.00	-13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,290,856.00	10,592,004.00	-13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,290,856.00	10,592,004.00	-13.8%
2) Ending Balance, June 30 (E + F1e)			10,592,004.00	822,059.00	-92.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,592,004.00	822,059.00	-92.2%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	879,100.00	600,000.00	-31.7%
5) TOTAL, REVENUES			879,100.00	600,000.00	-31.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	75,000.00	75,000.00	0.0%
6) Capital Outlay		6000-6999	260,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			335,000.00	75,000.00	-77.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			544,100.00	525,000.00	-3.5%
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)			544,100.00	525,000.00	-3.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,054,966.00	2,599,066.00	26.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,054,966.00	2,599,066.00	26.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,054,966.00	2,599,066.00	26.5%
2) Ending Balance, June 30 (E + F1e)			2,599,066.00	3,124,066.00	20.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,599,066.00	3,124,066.00	20.2%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			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	29,373.00	29,373.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,373.00	29,373.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,373.00	29,373.00	0.0%
2) Ending Balance, June 30 (E + F1e)			29,373.00	29,373.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	29,373.00	29,373.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40.00	0.00	-100.0%
5) TOTAL, REVENUES			40.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40.00	0.00	-100.0%
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)			40.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,647.00	9,687.00	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,647.00	9,687.00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,647.00	9,687.00	0.4%
2) Ending Balance, June 30 (E + F1e)			9,687.00	9,687.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,687.00	9,687.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,829.00	8,829.00	0.0%
4) Other Local Revenue		8600-8799	1,243,905.00	1,243,905.00	0.0%
5) TOTAL, REVENUES			1,252,734.00	1,252,734.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,252,734.00	1,252,734.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,252,734.00	1,252,734.00	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	1,886,267.00	1,886,267.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,886,267.00	1,886,267.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,886,267.00	1,886,267.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,886,267.00	1,886,267.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,886,267.00	1,886,267.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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 NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	149,738.00	149,738.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			149,738.00	149,738.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			149,738.00	149,738.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			149,738.00	149,738.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	149,738.00	149,738.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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)	2,976.42	2,976.42	2,976.42	2,976.42	2,976.42	2,976.42
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)	2,976.42	2,976.42	2,976.42	2,976.42	2,976.42	2,976.42
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	26.32	26.32	26.32	26.32	26.32	26.32
c. Special Education-NPS/LCI						
d. Special Education Extended Year	2.28	2.28	2.28	2.28	2.28	2.28
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)	28.60	28.60	28.60	28.60	28.60	28.60
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,005.02	3,005.02	3,005.02	3,005.02	3,005.02	3,005.02
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Current Expense Formula/Minimum Classroom Compensation

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	12,739,023.00	301	112,979.00	303	12,626,044.00	305	336,807.00		307	12,289,237.00	309
2000 - Classified Salaries	3,838,790.00	311	86,725.00	313	3,752,065.00	315	185,900.00		317	3,566,165.00	319
3000 - Employee Benefits	5,210,945.00	321	330,640.00	323	4,880,305.00	325	103,459.00		327	4,776,846.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,811,094.00	331	43,832.00	333	2,767,262.00	335	843,337.00		337	1,923,925.00	339
5000 - Services... & 7300 - Indirect Costs	3,799,172.00	341	59,881.00	343	3,739,291.00	345	1,100,972.00		347	2,638,319.00	349
TOTAL					27,764,967.00	365	TOTAL			25,194,492.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	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	0.00
10. Other Benefits (EC 22310)		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			14,684,911.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			148,846.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			2,900.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			
14. TOTAL SALARIES AND BENEFITS			14,533,165.00
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.			57.68%
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)	57.68%
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)	25,194,492.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Current Expense Formula/Minimum Classroom Compensation

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	12,947,906.00	301	0.00	303	12,947,906.00	305	169,482.00		307	12,778,424.00	309
2000 - Classified Salaries	3,904,628.00	311	105,646.00	313	3,798,982.00	315	155,298.00		317	3,643,684.00	319
3000 - Employee Benefits	5,708,168.00	321	374,796.00	323	5,333,372.00	325	126,662.00		327	5,206,710.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,117,133.00	331	39,000.00	333	2,078,133.00	335	734,941.00		337	1,343,192.00	339
5000 - Services... & 7300 - Indirect Costs	3,553,981.00	341	38,900.00	343	3,515,081.00	345	843,640.00		347	2,671,441.00	349
TOTAL					27,673,474.00	365			TOTAL	25,643,451.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)				Object	EDP No.
1. Teacher Salaries as Per EC 41011				1100	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	0.00
10. Other Benefits (EC 22310)				3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)					14,866,633.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2					5,231.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)					2,900.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*					
14. TOTAL SALARIES AND BENEFITS					14,858,502.00
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					57.94%
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)	57.94%
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)	25,643,451.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	1,613,410.00		260,648.00	1,874,058.00
2. State Lottery Revenue	8560	410,200.00		120,130.00	530,330.00
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)		2,023,610.00	0.00	380,778.00	2,404,388.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	173,001.00			173,001.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	24,731.00			24,731.00
4. Books and Supplies	4000-4999	509,754.00		202,723.00	712,477.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	324,046.00			324,046.00
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			4,500.00	4,500.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,031,532.00	0.00	207,223.00	1,238,755.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	992,078.00	0.00	173,555.00	1,165,633.00
D. COMMENTS: Explanation needed for amounts in shaded cells for Resource 6300.					

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.