

COLUSA UNIFIED SCHOOL DISTRICT

745 Tenth Street

Colusa, CA 95932

(530) 458-7791 FAX (530) 458-4030

AGENDA

Board of Trustees Special Meeting DISTRICT OFFICE CONFERENCE ROOM

June 17, 2015

7:30 a.m. Open Session

PUBLIC COPY OF BOARD PACKET IS AVAILABLE FOR INSPECTION
AT THE CUSD DISTRICT OFFICE LOCATED AT 745 TENTH ST., COLUSA

All meetings of the Governing Board are open to the general public, with the exception of the Closed Sessions, which are held to consider those items specifically exempt under the Ralph M. Brown Act. Anyone planning to attend a meeting who has a disability and needs special assistance should call the Superintendent's Office, 458-7791, at least 3 days in advance to make special arrangements.

Spanish translation is available at Regular Session Board Meetings. To arrange for translation services, please call the Superintendent's Office, 458-7791, at least 3 days in advance. [Se ofrece traducción en Español para la junta regular de la mesa directiva. Para solicitar servicios de traducción al español, por favor llame a la Oficina del Superintendente, al 458-7791, con 3 días de anticipación por lo menos.]

7:30 A.M. OPEN SESSION

A. Call to Order

B. Hearing of Public for items on the Agenda

The Board encourages public comment concerning any item of importance and will recognize requests to speak before the item is discussed or voted upon. To assure your right to address any action item, please notify the Superintendent's Office of your desire to speak by noon of the day prior to the Board Meeting. Those requesting to address the Board in advance will be granted up to five minutes to speak. Others will be limited to a total of three minutes.

C. Hearing of Public for items not on the Agenda

The Board encourages public comment concerning any item of importance and will recognize requests to speak on items not appearing on the Agenda. Speakers should be aware that the board may not be prepared to comment on the issues they raise, but may request those items to be properly agendaized for inclusion in the discussions at a future meeting. Those requesting to address the Board in advance will be granted up to five minutes to speak. Others will be limited to a total of three minutes.

D. Information/Discussion/Possible Action

1. Adopt 2015-2016 LCAP
2. Adopt 2015-2016 Budget

E. Adjournment of the Meeting

Introduction:

LEA: Colusa Unified School District

Contact: Dwayne Newman, Superintendent, dnewman@colusa.k12.ca.us , (530)458-7791

LCAP Year: SY15/16

Local Control and Accountability Plan and Annual Update Template

The Local Control and Accountability Plan (LCAP) and Annual Update Template shall be used to provide details regarding local educational agencies' (LEAs) actions and expenditures to support pupil outcomes and overall performance pursuant to Education Code sections 52060, 52066, 47605, 47605.5, and 47606.5. The LCAP and Annual Update Template must be completed by all LEAs each year.

For school districts, pursuant to Education Code section 52060, the LCAP must describe, for the school district and each school within the district, goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, for each of the state priorities and any locally identified priorities.

For county offices of education, pursuant to Education Code section 52066, the LCAP must describe, for each county office of education-operated school and program, goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, who are funded through the county office of education Local Control Funding Formula as identified in Education Code section 2574 (pupils attending juvenile court schools, on probation or parole, or mandatorily expelled) for each of the state priorities and any locally identified priorities. School districts and county offices of education may additionally coordinate and describe in their LCAPs services provided to pupils funded by a school district but attending county-operated schools and programs, including special education programs.

Charter schools, pursuant to Education Code sections 47605, 47605.5, and 47606.5, must describe goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, for each of the state priorities as applicable and any locally identified priorities. For charter schools, the inclusion and description of goals for state priorities in the LCAP may be modified to meet the grade levels served and the nature of the programs provided, including modifications to reflect only the statutory requirements explicitly applicable to charter schools in the Education Code.

The LCAP is intended to be a comprehensive planning tool. Accordingly, in developing goals, specific actions, and expenditures, LEAs should carefully consider how to reflect the services and related expenses for their basic instructional program in relationship to the state priorities. LEAs may reference and describe actions and expenditures in other plans and funded by a variety of other fund sources when detailing goals, actions, and expenditures related to the state and local priorities. LCAPs must be consistent with school plans submitted pursuant to Education Code section 64001. The information contained in the LCAP, or annual update, may be supplemented by information contained in other plans

(including the LEA plan pursuant to Section 1112 of Subpart 1 of Part A of Title I of Public Law 107-110) that are incorporated or referenced as relevant in this document.

For each section of the template, LEAs shall comply with instructions and should use the guiding questions as prompts (but not limits) for completing the information as required by statute. Guiding questions do not require separate narrative responses. However, the narrative response and goals and actions should demonstrate each guiding question was considered during the development of the plan. Data referenced in the LCAP must be consistent with the school accountability report card where appropriate. LEAs may resize pages or attach additional pages as necessary to facilitate completion of the LCAP.

State Priorities

The state priorities listed in Education Code sections 52060 and 52066 can be categorized as specified below for planning purposes, however, school districts and county offices of education must address each of the state priorities in their LCAP. Charter schools must address the priorities in Education Code section 52060(d) that apply to the grade levels served, or the nature of the program operated, by the charter school.

A. Conditions of Learning:

Basic: *degree to which teachers are appropriately assigned pursuant to Education Code section 44258.9, and fully credentialed in the subject areas and for the pupils they are teaching; pupils have access to standards-aligned instructional materials pursuant to Education Code section 60119; and school facilities are maintained in good repair pursuant to Education Code section 17002(d). (Priority 1)*

Implementation of State Standards: *implementation of academic content and performance standards and English language development standards adopted by the state board for all pupils, including English learners. (Priority 2)*

Course access: *pupil enrollment in a broad course of study that includes all of the subject areas described in Education Code section 51210 and subdivisions (a) to (i), inclusive, of Section 51220, as applicable. (Priority 7)*

Expelled pupils (for county offices of education only): *coordination of instruction of expelled pupils pursuant to Education Code section 48926. (Priority 9)*

Foster youth (for county offices of education only): *coordination of services, including working with the county child welfare agency to share information, responding to the needs of the juvenile court system, and ensuring transfer of health and education records. (Priority 10)*

B. Pupil Outcomes:

Pupil achievement: performance on standardized tests, score on Academic Performance Index, share of pupils that are college and career ready, share of English learners that become English proficient, English learner reclassification rate, share of pupils that pass Advanced Placement exams with 3 or higher, share of pupils determined prepared for college by the Early Assessment Program. (Priority 4)

Other pupil outcomes: pupil outcomes in the subject areas described in Education Code section 51210 and subdivisions (a) to (i), inclusive, of Education Code section 51220, as applicable. (Priority 8)

C. Engagement:

Parental involvement: efforts to seek parent input in decision making at the district and each schoolsite, promotion of parent participation in programs for unduplicated pupils and special need subgroups. (Priority 3)

Pupil engagement: school attendance rates, chronic absenteeism rates, middle school dropout rates, high school dropout rates, high school graduations rates. (Priority 5)

School climate: pupil suspension rates, pupil expulsion rates, other local measures including surveys of pupils, parents and teachers on the sense of safety and school connectedness. (Priority 6)

Section 1: Stakeholder Engagement

Meaningful engagement of parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, is critical to the LCAP and budget process. Education Code sections 52060(g), 52062 and 52063 specify the minimum requirements for school districts; Education Code sections 52066(g), 52068 and 52069 specify the minimum requirements for county offices of education, and Education Code section 47606.5 specifies the minimum requirements for charter schools. In addition, Education Code section 48985 specifies the requirements for translation of documents.

Instructions: Describe the process used to consult with parents, pupils, school personnel, local bargaining units as applicable, and the community and how this consultation contributed to development of the LCAP or annual update. Note that the LEA's goals, actions, services and expenditures related to the state priority of parental involvement are to be described separately in Section 2. In the annual update boxes, describe the stakeholder involvement process for the review, and describe its impact on, the development of the annual update to LCAP goals, actions, services, and expenditures.

Guiding Questions:

- 1) How have applicable stakeholders (e.g., parents and pupils, including parents of unduplicated pupils and unduplicated pupils identified in Education Code section 42238.01; community members; local bargaining units; LEA personnel; county child welfare agencies; county office of education foster youth services programs, court-appointed special advocates, and other foster youth stakeholders; community organizations representing English learners; and others as appropriate) been engaged and involved in developing, reviewing, and supporting implementation of the LCAP?
- 2) How have stakeholders been included in the LEA's process in a timely manner to allow for engagement in the development of the LCAP?
- 3) What information (e.g., quantitative and qualitative data/metrics) was made available to stakeholders related to the state priorities and used by the LEA to inform the LCAP goal setting process? How was the information made available?
- 4) What changes, if any, were made in the LCAP prior to adoption as a result of written comments or other feedback received by the LEA through any of the LEA's engagement processes?
- 5) What specific actions were taken to meet statutory requirements for stakeholder engagement pursuant to Education Code sections 52062, 52068, and 47606.5, including engagement with representatives of parents and guardians of pupils identified in Education Code section 42238.01?
- 6) What specific actions were taken to consult with pupils to meet the requirements 5 CCR 15495(a)?
- 7) How has stakeholder involvement been continued and supported? How has the involvement of these stakeholders supported improved outcomes for pupils, including unduplicated pupils, related to the state priorities?

Involvement Process	Impact on LCAP
District Meetings: Board Meetings (Dec 2014-ongoing) Leadership Team Meetings (Nov 2014-ongoing) Principals' Team Meetings (Nov 2014-ongoing) District English Language Acquisition Committee Meeting (Feb – April) Union Meetings (Ongoing)	<p><i>Information about the formation of the LCAP was disseminated through various forms of media. Meeting announcements were advertised in the typical places for the Board meeting notices. Additionally, notices appeared on the District and School web pages, on school and District Facebook sites, in local newspapers, in school newsletters and teacher updates to parents. Some meetings were advertised on the school marquees, and most meetings were accompanied by an auto-dialed message to parents. For many meeting, but particularly for ELAC and DELAC meetings, personal phone calls to participants were made by the District's Bilingual Parent Liaison.</i></p> <p><i>Each Group reviewed data and stakeholders were given the opportunity to offer insights and suggestions. Parents and staff completed surveys.</i></p> <p><i>From the information compiled, a common list of goals emerged.</i></p>

<p>Community Meeting: January 21, 2015 February 18, 2015</p> <p>Site Meetings: Locally scheduled meetings Staff meetings School Site Council Meetings ELAC Meetings</p> <p>Student Meetings: High School Leadership Class 5/22/15</p> <p>Surveys: Parent Survey Fall 2014 Staff Survey Fall 2014</p> <p>Date Draft Posted: 5/16/2015 Date of Board Public Hearing: 5/17/2015 Submitted for board approval: 6/16/2015</p>	<p><i>GOAL #1: Improve student achievement and close achievement gaps.</i> <i>GOAL #2: Maintain and improve the atmosphere in our schools, and the communication between home and school.</i> <i>GOAL #3: Improved access to, and use of, instructional technology and modernize facilities.</i></p> <p>The actions listed in this plan are aligned with the latest educational research and address the following core questions arising from that research:</p> <ul style="list-style-type: none"> • What are students expected to know and be able to do? • Does the system have, or is it building a guaranteed and viable curriculum? • Is instructional strategy implemented systemically, and are strategies based on research proven models? • Is feedback to staff on curriculum and instruction frequent and of high quality? • Does the District facilitate high-quality, ongoing professional development for instructional staff and leadership? • Is the District using every opportunity to increase the number of caring adults in contact with students? • Does the District make intentional and focused efforts to engage the families of traditionally underserved and underrepresented populations? • Does intervention occur automatically and systematically for both behavioral and academic issues? • Is there extended time for learning implemented systemically (not simply offered) to students who either are not meeting or who are exceeding expectations? • Do instructional staff meet in a structured setting to focus on improvement? • Do class offerings logically align with the curriculum, and do they realistically help prepare the student with 21st Century Learning Skills? • Do all stakeholders have real and automatic methods of offering input and information to district Leadership? • Does the allocation of financial and human resources logically align with the district's stated improvement priorities?
Annual Update:	Annual Update:
A calendar of scheduled events was developed over the 2014 summer session and used to track progress at monthly board meetings.	
Updates provided to Staff at District-wide collaboration meetings	Staff analyzed site data and provided feedback on programmatic changes which Principals relayed at either the Leadership or Principals' Team meetings. The consistent message from staff was the

February 11, 2015 March 11, 2015 May 13, 2015	need to continue to focus on incorporation of the CCSS at all levels. Additionally, the K - 8 staff worked with MS Principal Jody Johnston to evaluate and propose K-8 CC math curriculum materials. The staff proposed a similar process to select ELA materials in the 15/16 school year.
Administration Team met bi-weekly, reviewed progress and discussed next steps. January - April	Consensus was that the best course would be to follow current emphasis on incorporating Common Core into District curriculum.
September 2014	Emailed survey link to all staff. Results analyzed and discussed in October 2014 Board Meeting. Generally the comments were positive. The consistent message was one related to the need for time to incorporate the new CCSS into our curriculum.
January 29, 2015	Board meeting focused on discussion of District-Wide Improvement and LCAP planning.

Section 2: Goals, Actions, Expenditures, and Progress Indicators

Instructions:

All LEAs must complete the LCAP and Annual Update Template each year. The LCAP is a three-year plan for the upcoming school year and the two years that follow. In this way, the program and goals contained in the LCAP align with the term of a school district and county office of education budget and multiyear budget projections. The Annual Update section of the template reviews progress made for each stated goal in the school year that is coming to a close, assesses the effectiveness of actions and services provided, and describes the changes made in the LCAP for the next three years that are based on this review and assessment.

Charter schools may adjust the table below to align with the term of the charter school's budget that is submitted to the school's authorizer pursuant to Education Code section 47604.33.

For school districts, Education Code sections 52060 and 52061, for county offices of education, Education Code sections 52066 and 52067, and for charter schools, Education Code section 47606.5 require(s) the LCAP to include a description of the annual goals, for all pupils and each subgroup of pupils, to be achieved for each state priority as defined in 5 CCR 15495(i) and any local priorities; a description of the specific actions an LEA will take to meet the identified goals; a description of the expenditures required to implement the specific actions; and an annual update

to include a review of progress towards the goals and describe any changes to the goals.

To facilitate alignment between the LCAP and school plans, the LCAP shall identify and incorporate school-specific goals related to the state and local priorities from the school plans submitted pursuant to Education Code section 64001. Furthermore, the LCAP should be shared with, and input requested from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, pupil advisory groups, etc.) to facilitate alignment between school-site and district-level goals and actions. An LEA may incorporate or reference actions described in other plans that are being undertaken to meet the goal.

Using the following instructions and guiding questions, complete a goal table (see below) for each of the LEA’s goals. Duplicate and expand the fields as necessary.

Goal: Describe the goal:

When completing the goal tables, include goals for all pupils and specific goals for schoolsites and specific subgroups, including pupils with disabilities, both at the LEA level and, where applicable, at the schoolsite level. The LEA may identify which schoolsites and subgroups have the same goals, and group and describe those goals together. The LEA may also indicate those goals that are not applicable to a specific subgroup or schoolsite.

Related State and/or Local Priorities: Identify the state and/or local priorities addressed by the goal by placing a check mark next to the applicable priority or priorities. The LCAP must include goals that address each of the state priorities, as defined in 5 CCR 15495(i), and any additional local priorities; however, one goal may address multiple priorities.

Identified Need: Describe the need(s) identified by the LEA that this goal addresses, including a description of the supporting data used to identify the need(s).

Schools: Identify the schoolsites to which the goal applies. LEAs may indicate “all” for all schools, specify an individual school or a subset of schools, or specify grade spans (e.g., all high schools or grades K-5).

Applicable Pupil Subgroups: Identify the pupil subgroups as defined in Education Code section 52052 to which the goal applies, or indicate “all” for all pupils.

Expected Annual Measurable Outcomes: For each LCAP year, identify and describe specific expected measurable outcomes for all pupils using, at minimum, the applicable required metrics for the related state priorities. Where applicable, include descriptions of specific expected measurable outcomes for schoolsites and specific subgroups, including pupils with disabilities, both at the LEA level and at the schoolsite level.

The metrics used to describe the expected measurable outcomes may be quantitative or qualitative, although the goal tables must address all required metrics for every state priority in each LCAP year. The required metrics are the specified measures and objectives for each state priority as set forth in Education Code sections 52060(d) and 52066(d). For the pupil engagement priority metrics, LEAs must calculate the rates specified in Education Code sections 52060(d)(5)(B), (C), (D) and (E) as described in the Local Control Accountability Plan and Annual Update Template Appendix, sections (a) through (d).

Actions/Services: For each LCAP year, identify all annual actions to be performed and services provided to meet the described goal. Actions may describe a group of services that are implemented to achieve the identified goal.

Scope of Service: Describe the scope of each action/service by identifying the schoolsites covered. LEAs may indicate “all” for all schools, specify an individual school or a subset of schools, or specify grade spans (e.g., all high schools or grades K-5). If supplemental and concentration funds are used to support the action/service, the LEA must identify if the scope of service is districtwide, schoolwide, countywide, or charterwide.

Pupils to be served within identified scope of service: For each action/service, identify the pupils to be served within the identified scope of service. If the action to be performed or the service to be provided is for all pupils, place a check mark next to “ALL.”

For each action and/or service to be provided above what is being provided for all pupils, place a check mark next to the applicable unduplicated pupil subgroup(s) and/or other pupil subgroup(s) that will benefit from the additional action, and/or will receive the additional service. Identify, as applicable, additional actions and services for unduplicated pupil subgroup(s) as defined in Education Code section 42238.01, pupils redesignated fluent English proficient, and/or pupils subgroup(s) as defined in Education Code section 52052.

Budgeted Expenditures: For each action/service, list and describe budgeted expenditures for each school year to implement these actions, including where those expenditures can be found in the LEA’s budget. The LEA must reference all fund sources for each proposed expenditure. Expenditures must be classified using the California School Accounting Manual as required by Education Code sections 52061, 52067, and 47606.5.

Guiding Questions:

- 1) What are the LEA's goal(s) to address state priorities related to "Conditions of Learning"?
- 2) What are the LEA's goal(s) to address state priorities related to "Pupil Outcomes"?
- 3) What are the LEA's goal(s) to address state priorities related to parent and pupil "Engagement" (e.g., parent involvement, pupil engagement, and school climate)?
- 4) What are the LEA's goal(s) to address any locally-identified priorities?
- 5) How have the unique needs of individual schoolsites been evaluated to inform the development of meaningful district and/or individual schoolsite goals (e.g., input from site level advisory groups, staff, parents, community, pupils; review of school level plans; in-depth school level data analysis, etc.)?
- 6) What are the unique goals for unduplicated pupils as defined in Education Code sections 42238.01 and subgroups as defined in section 52052 that are different from the LEA's goals for all pupils?
- 7) What are the specific expected measurable outcomes associated with each of the goals annually and over the term of the LCAP?
- 8) What information (e.g., quantitative and qualitative data/metrics) was considered/reviewed to develop goals to address each state or local priority?
- 9) What information was considered/reviewed for individual schoolsites?
- 10) What information was considered/reviewed for subgroups identified in Education Code section 52052?
- 11) What actions/services will be provided to all pupils, to subgroups of pupils identified pursuant to Education Code section 52052, to specific schoolsites, to English learners, to low-income pupils, and/or to foster youth to achieve goals identified in the LCAP?
- 12) How do these actions/services link to identified goals and expected measurable outcomes?
- 13) What expenditures support changes to actions/services as a result of the goal identified? Where can these expenditures be found in the LEA's budget?

GOAL:	GOAL #1: Improve student achievement and close achievement gaps.	Related State and/or Local Priorities: 1__X_ 2__ 3__ 4_X_ 5__X_ 6__ 7__X_ 8__X_ COE only: 9__ 10__ Local : Specify _____
Identified Need :	Student achievement scores are below state averages district-wide, and a significant achievement gap exists between student groups.	

Goal Applies to:	Schools: ALL		
	Applicable Pupil Subgroups: ALL		
LCAP Year 1: 2015-16			
Expected Annual Measurable Outcomes:	CST – Science, and CAASPP ELA & Math Scores will increase by 5% overall with a 10% increase in scores for our FRL, minority and ELL students. Students completing A-G requirements will increase by 3% Students enrolled in the CHS Environmental Science Academy will comprise >20% of the school population. EL's who become Proficient will increase by 5% English Language Learners who are reclassified will increase by 7% AP pass rate (score of 3 or higher) will remain above 70% Implementation of CCSS aligned instruction will increase at each level Students will have access to a broad, and increasing course of study. EC51220		
Actions/Services	Scope of Service	Pupils to be served within identified scope of service	Budgeted Expenditures
1. Continue to focus on quality teaching methods and creating teaching plans to incorporate use of new K-8 Math instructional materials. Train Staff and offer additional compensated work time for these tasks. 2. Continue training on Common Core State Standards and Next Generation Science Standards. 3. Additional training on Data Use 4. Additional tutoring at k-6 levels – addition of 5 Instructional Aides at 1 st Grade for implementation of Frontloading Learning process. 5. Addition of Spanish & Intervention classes at CHS 6. Additional ½ Teach at Home School 7. Continued focus on maintaining small class sizes (at or below 24/1 ratio) - Addition of 1 st and 3 rd Grade Teachers in 2015/16 8. Possible addition of Physical Education Specialist Teacher K-6	ALL District-Wide	<u>X</u> ALL OR: __Low Income pupils __English Learners __Foster Youth __Redesignated fluent English proficient __Other Subgroups:(Specify)_____	1. \$50,000 Title I Improvement Grant 2. \$40,000 Title I / \$20,000 LCFF 3. In PLCs – no added cost 4. \$74,000 LCFF 5. \$33,500 LCFF 6. \$33,500 LCFF 7. \$267,000 ongoing and \$134,000 LCFF

Expected Annual Measurable Outcomes:

CST – Science, and CAASPP ELA & Math Scores will increase by 5% overall with a 10% increase in scores for our FRL, minority and ELL students.

Students completing A-G requirements will increase by 3%

Students enrolled in the CHS Environmental Science Academy will comprise >20% of the school population.

EL's who become Proficient will increase by 5%

English Language Learners who are reclassified will increase by 7%

AP pass rate (score of 3 or higher) will remain above 70%

Implementation of CCSS aligned instruction will increase at each level

Students will have access to a broad, and increasing course of study. EC51220

Actions/Services	Scope of Service	Pupils to be served within identified scope of service	Budgeted Expenditures
1. Continue to focus on quality teaching methods and creating teaching plans to incorporate use of new K-8 Math instructional materials. Train Staff and offer additional compensated work time for these tasks. 2. Continue training on Common Core State Standards and Next Generation Science Standards. 3. Additional training on Data Use 4. Additional tutoring at k-6 levels – addition of 5 Instructional Aides at 1 st Grade for implementation of Frontloading Learning process. 5. Addition of Spanish & Intervention classes at CHS 6. Additional ½ Teach at Home School 7. Continued focus on maintaining small class sizes (at or below 24/1 ratio) - Addition of 1 st and 3 rd Grade Teachers in 2015/16 8. Possible addition of Physical Education Specialist Teacher K-6	ALL District-Wide	<u>X</u> ALL <hr style="border-top: 1px dashed black;"/> OR: ___Low Income pupils ___English Learners ___Foster Youth ___Redesignated fluent English proficient ___Other Subgroups:(Specify) <u> </u>	1. \$50,000 Title I Improvement Grant 2. \$40,000 Title I / \$20,000 LCFF 3. In PLCs – no added cost 4. \$74,000 LCFF 5. \$33,500 LCFF 6. \$33,500 LCFF 7. \$267,000 ongoing and \$134,000 LCFF

			8. \$67,000 LCFF
9. Assess and adopt new English Language Arts instructional materials. Insure English Language Development standards are incorporated.	ALL District-Wide	<u> X </u> ALL OR: <u> </u> Low Income pupils <u> </u> English Learners <u> </u> Foster Youth <u> </u> Redesignated fluent English proficient <u> </u> Other Subgroups:(Specify)_____	9. \$150,000 LCFF
10. Revise Curriculum to include technology as resources allow. Train Staff and offer additional compensated work time for these tasks.	ALL District-Wide	<u> X </u> ALL OR: <u> </u> Low Income pupils <u> </u> English Learners <u> </u> Foster Youth <u> </u> Redesignated fluent English proficient <u> </u> Other Subgroups:(Specify)_____	10. \$20,000 LCFF

LCAP Year 2: 2016-17

Expected Annual Measurable Outcomes:	CST – Science, and CAASPP ELA & Math Scores will increase by 5% overall with a 10% increase in scores for our FRL, minority and ELL students. Implementation of CCSS aligned instruction will increase at each level Students completing A-G requirements will increase by 3% Students enrolled in the CHS Environmental Science Academy will comprise >25% of the school population. EL's who become Proficient will increase by 5% English Language Learners who are reclassified will increase by 7% AP pass rate (score of 3 or higher) will be above 75% Students will have access to a broad, and increasing course of study. EC51220		
Actions/Services	Scope of Service	Pupils to be served within identified scope of service	Budgeted Expenditures
Continue to focus on quality teaching methods and creating teaching plans to incorporate use of new ELA / ELD instructional materials. Train Staff and offer additional compensated work time for these tasks.	ALL District-Wide	<u> X </u> ALL OR: <u> </u> Low Income pupils <u> </u> English Learners <u> </u> Foster Youth <u> </u> Redesignated fluent English proficient <u> </u> Other Subgroups:(Specify)_____	\$20,000 LCFF
Continued focus on maintaining small class sizes (at or below 24/1 ratio) – Additional 2 Teachers at EMS in 2016/17	ALL District-Wide	<u> X </u> ALL OR: <u> </u> Low Income pupils <u> </u> English Learners <u> </u> Foster Youth <u> </u> Redesignated fluent English proficient	\$400,000 ongoing and \$134,000 LCFF

		<u> </u> Other Subgroups:(Specify)_____	
Continue training on Common Core State Standards, Data Use and Next Generation Science Standards.	ALL District-Wide	<u> X </u> ALL OR: <u> </u> Low Income pupils <u> </u> English Learners <u> </u> Foster Youth <u> </u> Redesignated fluent English proficient <u> </u> Other Subgroups:(Specify)_____	\$40,000 LCFF
LCAP Year 3: 2017-18			
Expected Annual Measurable Outcomes:	CST – Science, and CAASPP ELA & Math Scores will increase by 5% overall with a 10% increase in scores for our FRL, minority and ELL students. Implementation of CCSS aligned instruction will increase at each level Students completing A-G requirements will increase by 3% Students enrolled in the CHS Environmental Science Academy will comprise >25% of the school population. EL's who become Proficient will increase by 5% English Language Learners who are reclassified will increase by 7% AP pass rate (score of 3 or higher) will be above 80% EAP pass rates will increase Students will have access to a broad, and increasing course of study. EC51220		
Actions/Services	Scope of Service	Pupils to be served within identified scope of service	Budgeted Expenditures
Continue to focus on quality teaching methods and creating teaching plans to incorporate use of new ELA / ELD instructional materials. Train Staff and offer additional compensated work time for these tasks.	ALL District-Wide	<u> X </u> ALL OR: <u> </u> Low Income pupils <u> </u> English Learners <u> </u> Foster Youth <u> </u> Redesignated fluent English proficient <u> </u> Other Subgroups: (Specify)_____	\$20,000 LCFF
Continued focus on maintaining small class sizes (at or below 24/1 ratio) – Additional Teachers at sites as determined by the needs assessment in 2017/18	ALL District-Wide	<u> X </u> ALL OR: <u> </u> Low Income pupils <u> </u> English Learners <u> </u> Foster Youth <u> </u> Redesignated fluent English proficient <u> </u> Other Subgroups: (Specify)_____	\$534,000 ongoing and \$134,000 LCFF
Continue training on Common Core State Standards, Data Use and Next Generation Science Standards.	ALL District-Wide	<u> X </u> ALL OR: <u> </u> Low Income pupils <u> </u> English Learners	\$40,000 LCFF

<p>3. Continue with current efforts to reduce truancy and suspensions. Collaborate with other governmental entities to revitalize Student Attendance Review Board. Assist Police Department in efforts to secure School Resource Officer</p> <p>4. Continue with current efforts and look for ways to expand celebrations of learning and achievement.</p> <p>5. Revise policy to include AB 420 Suspension Reduction Language.</p>			<p>2014/15 LCFF</p> <p>2. \$15,000 for replacement and additional materials LCFF</p> <p>3. \$25,000 for COPS Grant CUSD match and attendance incentives at each site. LCFF</p> <p>4. No additional costs.</p> <p>5. No additional costs.</p>
<p>Explore implementation of Positive Behavior Interventions and Supports – or similar research based program.</p>	<p>ALL District-Wide</p>	<p><u> X </u> ALL</p> <hr/> <p>OR:</p> <p>__Low Income pupils __English Learners</p> <p>__Foster Youth __Redesignated fluent English proficient</p> <p>__Other Subgroups:(Specify)_____</p>	<p>\$5,000 / site for training + \$400 / site for tracking software</p> <p>\$16,200 District-Wide LCFF</p>
<p>Assess, through Surveys, parent and community perceptions of our success in this area. Change policy and practice as needed.</p>	<p>ALL District-Wide</p>	<p><u> X </u> ALL</p> <hr/> <p>OR:</p> <p>__Low Income pupils __English Learners</p> <p>__Foster Youth __Redesignated fluent English proficient</p> <p>__Other Subgroups:(Specify)_____</p>	<p>\$250 for online survey tool LCFF</p> <p>Other costs TBD</p>
<p>LCAP Year 2: 2016-17</p>			
<p>Expected Annual Measurable</p>	<p>All teachers will be appropriately credentialed and assigned.</p> <p>Students will be provided CCSS aligned instructional materials in sufficient quantities at all levels.</p> <p>Implementation of CCSS aligned instruction will increase at each level</p>		

Outcomes:

Parent involvement will increase at both site level and district level committees (Site Councils, ELAC's, Parent Clubs, DLAC)
 School attendance rates will remain above 95%
 Number of students Chronically absent will decrease by 10%
 Middle school and High School dropout rates will decrease by 3%
 High School Graduation rate will increase by 5%
 Pupil suspensions will decrease by 10% and expulsions will remain below 1% of the student population.
 Student, Staff, and Parent surveys will indicate positive and improving perceptions of school safety and atmosphere.

Actions/Services	Scope of Service	Pupils to be served within identified scope of service	Budgeted Expenditures
1. Continue to focus on hiring and retaining fully credentialed teachers. 2. Continue to insure that instructional materials are supplied in sufficient quantities. 3. Continue with current efforts to reduce truancy and suspensions. 4. Continue with current efforts and look for ways to expand celebrations of learning and achievement.	ALL District-Wide	<u> X </u> ALL OR: <u> </u> Low Income pupils <u> </u> English Learners <u> </u> Foster Youth <u> </u> Redesignated fluent English proficient <u> </u> Other Subgroups:(Specify)_____	1. \$585,000 in ongoing costs from Salary increase approved in 2014/15 LCFF 2. \$15,000 for replacement and additional materials LCFF 3. \$5,000 for attendance incentives. LCFF 4. No additional costs.
Implementation of Positive Behavior Interventions and Supports – or similar research based program.	ALL District-Wide	<u> X </u> ALL OR: <u> </u> Low Income pupils <u> </u> English Learners <u> </u> Foster Youth <u> </u> Redesignated fluent English proficient <u> </u> Other Subgroups:(Specify)_____	\$5,000 / site for training + \$400 / site for tracking software \$16,200 District-Wide LCFF
Assess, through Surveys, parent and community perceptions of our success in this area. Change policy and practice as needed.	ALL District-Wide	<u> X </u> ALL OR: <u> </u> Low Income pupils <u> </u> English Learners	Costs TBD

☐ Foster Youth ☐ Redesignated fluent English proficient
☐ Other Subgroups: (Specify) _____

LCAP Year 3: 2017-18

Expected Annual Measurable Outcomes:

All teachers will be appropriately credentialed and assigned.
 Students will be provided CCSS aligned instructional materials in sufficient quantities at all levels.
 Implementation of CCSS aligned instruction will increase at each level
 Parent involvement will increase at both site level and district level committees (Site Councils, ELAC's, Parent Clubs, DLAC)
 School attendance rates will remain above 95%
 Number of students Chronically absent will decrease by 10%
 Middle school and High School dropout rates will decrease by 3%
 High School Graduation rate will increase by 5%
 Pupil suspensions will decrease by 10% and expulsions will remain below 1% of the student population.
 Student, Staff, and Parent surveys will indicate positive and improving perceptions of school safety and atmosphere.

Actions/Services	Scope of Service	Pupils to be served within identified scope of service	Budgeted Expenditures
1. Continue to focus on hiring and retaining fully credentialed teachers. 2. Continue to insure that instructional materials are supplied in sufficient quantities. 3. Continue with current efforts to reduce truancy and suspensions. 4. Continue with current efforts and look for ways to expand celebrations of learning and achievement.	ALL District-Wide	<input checked="" type="checkbox"/> ALL OR: <input type="checkbox"/> Low Income pupils <input type="checkbox"/> English Learners <input type="checkbox"/> Foster Youth <input type="checkbox"/> Redesignated fluent English proficient <input type="checkbox"/> Other Subgroups: (Specify) _____	1. \$585,000 in ongoing costs from Salary increase approved in 2014/15 LCFF 2. \$15,000 for replacement and additional materials LCFF 3. \$5,000 for attendance incentives. LCFF 4. No additional costs.
Implementation of Positive Behavior Interventions and Supports – or similar research based program.	ALL District-Wide	<input checked="" type="checkbox"/> ALL OR: <input type="checkbox"/> Low Income pupils <input type="checkbox"/> English Learners <input type="checkbox"/> Foster Youth <input type="checkbox"/> Redesignated fluent English proficient <input type="checkbox"/> Other Subgroups: (Specify) _____	\$1,500 / site for incentives \$4,500 District-wide LCFF

4. Purchase a systemic Student Information software program for record keeping and communication between home and school. Train staff on implementation and use.			LCFF
5. Increase network speed to 1GB at each site. 6. Add necessary wireless nodes, switches and routers as required to insure access is fast and reliable in all district facilities.	ALL District-Wide	<u> X </u> ALL OR: __Low Income pupils __English Learners __Foster Youth __Redesignated fluent English proficient __Other Subgroups:(Specify)_____	5. \$36,000 LCFF 6. \$20,000 LCFF
7. Implement Facilities Master Plan Phase 1 Scope of Work: repair/modernize Life/safety systems, HVAC systems, playgrounds, and other projects from the approved Bond list.	ALL District-Wide	<u> X </u> ALL OR: __Low Income pupils __English Learners __Foster Youth __Redesignated fluent English proficient __Other Subgroups:(Specify)_____	7. \$1,200,000 Bond / Developer Fee Funds

LCAP Year 2: 2016-17

Expected Annual Measurable Outcomes:	Student access to computers will increase at all levels Network capacity will increase to a level sufficient to serve instructional and assessment needs Electronic communication between school and home will increase Instructional use of technology will increase at all levels General condition of facilities will improve as detailed in the facilities master plan		
Actions/Services	Scope of Service	Pupils to be served within identified scope of service	Budgeted Expenditures
1. Assess needs and purchase additional lab sets of computers at each site. (Laptops, Chromebooks, or Tablets) 2. Train staff in use of added technology. 3. Monitor technology usage and encourage implementation in all classrooms.	ALL District-Wide	<u> X </u> ALL OR: __Low Income pupils __English Learners __Foster Youth __Redesignated fluent English proficient __Other Subgroups:(Specify)_____	1. \$50,000 Deferral Repayments 2. \$5,000 LCFF 3. No additional costs
4. Add necessary wireless nodes, switches and routers as required to insure access is fast and reliable in all district facilities.	ALL District-Wide	<u> X </u> ALL OR: __Low Income pupils __English Learners __Foster Youth __Redesignated fluent English proficient	4. \$20,000 LCFF

		__Other Subgroups:(Specify)_____	
5. Implement Facilities Master Plan Phase 2 Scope of Work: repair/modernize Life/safety systems, HVAC systems, playgrounds, and other projects from the approved Bond list.	ALL District-Wide	<u> X </u> ALL OR: __Low Income pupils __English Learners __Foster Youth __Redesignated fluent English proficient __Other Subgroups:(Specify)_____	5. \$5,500,000 Bond / Developer Fee Funds

LCAP Year 3: 2017-18

Expected Annual Measurable Outcomes:

Student access to computers will increase at all levels
Network capacity will increase to a level sufficient to serve instructional and assessment needs
Electronic communication between school and home will increase
Instructional use of technology will increase at all levels
General condition of facilities will improve as detailed in the facilities master plan

Actions/Services	Scope of Service	Pupils to be served within identified scope of service	Budgeted Expenditures
1. Assess needs and purchase additional lab sets of computers at each site. (Laptops, Chromebooks, or Tablets) 2. Train staff in use of added technology. 3. Monitor technology usage and encourage implementation in all classrooms.	ALL District-Wide	<u> X </u> ALL OR: __Low Income pupils __English Learners __Foster Youth __Redesignated fluent English proficient __Other Subgroups: (Specify)_____	1. \$50,000 Deferral Repayments 2. \$5,000 LCFF 3. No additional costs
4. Add necessary wireless nodes, switches and routers as required to insure access is fast and reliable in all district facilities.	ALL District-Wide	<u> X </u> ALL OR: __Low Income pupils __English Learners __Foster Youth __Redesignated fluent English proficient __Other Subgroups: (Specify)_____	4. \$20,000 LCFF
5. Implement Facilities Master Plan Phase 3 Scope of Work: repair/modernize Life/safety systems, HVAC systems, playgrounds, and other projects from the approved Bond list.	ALL District-Wide	<u> X </u> ALL OR: __Low Income pupils __English Learners __Foster Youth __Redesignated fluent English proficient __Other Subgroups: (Specify)_____	5. \$5,500,000 Bond / Developer Fee Funds

Annual Update

Annual Update Instructions: For each goal in the prior year LCAP, review the progress toward the expected annual outcome(s) based on, at a minimum, the required metrics pursuant to Education Code sections 52060 and 52066. The review must include an assessment of the effectiveness of the specific actions. Describe any changes to the actions or goals the LEA will take as a result of the review and assessment. In addition, review the applicability of each goal in the LCAP.

Guiding Questions:

- 1) How have the actions/services addressed the needs of all pupils and did the provisions of those services result in the desired outcomes?
- 2) How have the actions/services addressed the needs of all subgroups of pupils identified pursuant to Education Code section 52052, including, but not limited to, English learners, low-income pupils, and foster youth; and did the provision of those actions/services result in the desired outcomes?
- 3) How have the actions/services addressed the identified needs and goals of specific schoolsites and were these actions/services effective in achieving the desired outcomes?
- 4) What information (e.g., quantitative and qualitative data/metrics) was examined to review progress toward goals in the annual update?
- 5) What progress has been achieved toward the goal and expected measurable outcome(s)? How effective were the actions and services in making progress toward the goal? What changes to goals, actions, services, and expenditures are being made in the LCAP as a result of the review of progress and assessment of the effectiveness of the actions and services?
- 6) What differences are there between budgeted expenditures and estimated actual annual expenditures? What were the reasons for any differences?

Complete a copy of this table for each of the LEA's goals in the prior year LCAP. Duplicate and expand the fields as necessary.

Original GOAL from	Improving student achievement and closing the	Related State and/or Local Priorities: 1 <u>X</u> 2 <u>X</u> 3 <u> </u> 4 <u>X</u> 5 <u> </u> 6 <u> </u> 7 <u>X</u> 8 <u>X</u>
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prior year LCAP:	existing achievement gaps.		COE only: 9__ 10__ Local : Specify _____	
Goal Applies to:	Schools: All Applicable Pupil Subgroups: All			
Expected Annual Measurable Outcomes:	District-Wide Scores on CAASPP ELA will be 65% Proficient or above. District-Wide Scores on CAASPP Math will be 60% Proficient or above. ELL, Minority, and Low SES group gaps will close by 5%age points. CELDT scores will show students advancing one level each year in the system. CAHSEE passing rates for first time ELA and Math attempts will increase by 10% Student scores on State PF Test will improve by an average of 5% in each of the 6 Fitness areas.	Actual Annual Measurable Outcomes:	CAASPP scores will be reported in September 2015 Students scoring advanced or early advanced on the CELDT decreased by 3%, students scoring intermediate or early intermediate remained the same, and students scoring Beginning increased by 2%. CAHSEE passing rates went up 6% overall (Up 11% in Math and Down 5% in ELA) PF Test scores in the Healthy Fitness Zone range dropped from 69.6% to 67.3%.	
LCAP Year: 2014-15				
Planned Actions/Services		Actual Actions/Services		
	Budgeted Expenditures		Estimated Actual Annual Expenditures	
1. All CUSD teachers will be fully credentialed in the subject area and for the pupils they are teaching 2. All CUSD instructional materials will be aligned to Common Core State Standards 3. Full implementation of CCSS including content, instructional strategies, and assessments. 4. Explore options and incorporate expanded offerings as possible. 5. Staff collaboration days utilized to refine curriculum, assessments, or instruction.	1. No additional cost 2. \$75,000 allocated in 14/15. This reserve will be spent on Math materials June 2015. 3. No additional cost. 4. \$270,000 LCFF / \$20,000 CCIG	1. Only hired and maintained 100% of teaching staff fully credentialed 2. Assessment of available Math materials complete. Adoption of new materials in process and scheduled for completion by June 2015. Assessment of available ELA materials begun. Continued assessment and adoption process scheduled for Spring 2016. 3. Staff surveys and administrative walk-thru observations indicate classrooms using CCSS / NGSS > 60% 4. Expanded class offerings or additional classes. a. Additional class offerings at CHS – Intervention, PE, Spanish. b. Added 1 teacher at EMS for class size reduction.	1. No additional cost. 2. Approximately \$150,000 – inclusive of staff training. 3. No additional cost. 4. \$183,000 \$63,000 \$267,000 \$67,000 5. \$74,000	

		5. \$75,000 LCFF 6. No Additional Costs	c. Added 4 teachers to BPS for class size reduction. d. Added 0.5 teacher at Home School to expand services. 5. >90% of Staff utilized 3 offered days to collaborate on curriculum development 6.		
Scope of service:	LEA – wide		Scope of service:	LEA – wide	
<u>X</u> ALL			<u>X</u> ALL		
OR: ___ Low Income pupils ___ English Learners ___ Foster Youth ___ Redesignated fluent English proficient ___ Other Subgroups:(Specify)_____			OR: ___ Low Income pupils ___ English Learners ___ Foster Youth ___ Redesignated fluent English proficient ___ Other Subgroups:(Specify)_____		
What changes in actions, services, and expenditures will be made as a result of reviewing past progress and/or changes to goals?		In order to align to district strategic goals, we have determined that many of these are action items instead of goals. This has made the plan difficult for the public to follow the logical flow of ideas, and we will, in the future, be including the Strategic Goals and listing the stated goals more precisely as action item. All the required metrics are included in the 2015/16 LCAP.			
Original GOAL from prior year LCAP:	Maintaining and improving on the educational atmosphere in our schools. Maintaining and improving school-to-home communication.			Related State and/or Local Priorities: 1__ 2__ 3 <u>X</u> 4__ 5 <u>X</u> 6 <u>X</u> 7__ 8__ COE only: 9__ 10__ Local : Specify _____	
Goal Applies to:	Schools:	All			
	Applicable Pupil Subgroups:	All			
Expected	Parent involvement increases.		Actual	Observations indicate that parent involvement is up. CHS	

Annual Measurable Outcomes:	<p>Significant increase observed in parent participation from populations typically underrepresented.</p> <p>Attendance rates remain above 95% for each school.</p> <p>Graduation rate increases to 80%,</p> <p>Dropout rate decreases to 10%</p> <p>Surveys indicate 75% of stakeholders recognizing a positive school climate.</p> <p>Suspension rate drops to 0.8%</p> <p>Expulsion rate drops to 0.4%</p>	Annual Measurable Outcomes:	<p>reports significant increases in parent attendance at events such as Winterfest.</p> <p>DELAC and BPS ELAC involvement of Hispanic Parents up significantly.</p> <p>Attendance at all schools above 95%, at the Colusa</p> <p>Alternative Home school attendance dropped from 82% to 78%</p> <p>Graduation rate fell from 82% to 78%</p> <p>Dropout rate increased from 12% to 17%</p> <p>95% of teachers feel "successful"</p> <p>Suspension rate increased to 3.5%</p> <p>Expulsion rate decreased to 0.3%</p>
LCAP Year: 2014-15			
Planned Actions/Services		Actual Actions/Services	
	Budgeted Expenditures		Estimated Actual Annual Expenditures
<ol style="list-style-type: none"> Continue to monitor parent and community satisfaction via surveys. Ongoing assessment of parent/community involvement – add or modify activities as appropriate. Continue to monitor student attitudes via surveys. Ongoing positive rewards for attendance. Implement District Attendance Review Team program. Implement tK-12 summer school program designed with interventions for students who come from low SES families, students who are ELL's, and students who are performing significantly below grade level. 	<ol style="list-style-type: none"> \$5,000 LCFF \$5,000 LCFF No additional Cost No additional Cost No additional Cost \$26,000 Migrant Ed Funds \$22,000 LCFF Funds 	<ol style="list-style-type: none"> Parent surveys and staff surveys distributed, analyzed and results discussed in site meetings, Leadership team meetings and in Board meetings. Assigned administrator to create survey templates. Principals periodically report on attendance at school events to Board of Trustees. Observations of attendance indicate significant increases at all levels. Student surveys distributed, analyzed and results discussed in site meetings, Leadership team meetings and in Board meetings. Students recognized for attendance at each site. DART Process standardized across sites. However, several issues created roadblocks to full implementation. Summer school served 149 K-8 Students with overall increase in academic achievement. 	<ol style="list-style-type: none"> \$13,500 LCFF No additional Cost No additional Cost No additional Cost No additional Cost \$26,000 Migrant Ed Funds \$13,000 LCFF Funds
Scope of service:	LEA – wide	Scope of service:	LEA – wide
<u> X </u> ALL		<u> X </u> ALL	
OR:		OR:	

<input checked="" type="checkbox"/> Low Income pupils <input type="checkbox"/> English Learners <input type="checkbox"/> Foster Youth <input type="checkbox"/> Redesignated fluent English proficient <input type="checkbox"/> Other Subgroups:(Specify)_____	<input checked="" type="checkbox"/> Low Income pupils <input type="checkbox"/> English Learners <input type="checkbox"/> Foster Youth <input type="checkbox"/> Redesignated fluent English proficient <input type="checkbox"/> Other Subgroups:(Specify)_____	
What changes in actions, services, and expenditures will be made as a result of reviewing past progress and/or changes to goals?	<p>In order to align to district strategic goals, we have determined that many of these are action items instead of goals. This has made the plan difficult for the public to follow the logical flow of ideas, and we will, in the future, be including the Strategic Goals and listing the stated goals more precisely as action item.</p> <p>All the required metrics are included in the 2015/16 LCAP.</p>	

Original GOAL from prior year LCAP:	Building a functional and reliable education technology infrastructure.	Related State and/or Local Priorities: 1__ 2__ 3__ 4__ 5__ 6__ 7__ 8__ COE only: 9__ 10__ Local : Specify _____
Goal Applies to:	Schools: All Applicable Pupil Subgroups: All	
Expected Annual Measurable Outcomes:	Increase student and staff access to technology.	Actual Annual Measurable Outcomes: Increased technology and added technology support staff.
LCAP Year: 2014-15		
Planned Actions/Services		Actual Actions/Services
	Budgeted Expenditures	Estimated Actual Annual Expenditures
1. Purchase additional technology 2. Add tech support staff	1. \$40,000 LCFF 2. Not budgeted in prior LCAP	1. Purchased 86 staff laptops, 2 sets of desktops for CHS labs, added 3 Chromebook carts and upgraded network to include new switches and 2. \$93,000 LCFF

				wireless capability. 2. Added Tech Director position for support, training, and leadership.			
Scope of service:	LEA – wide		Scope of service:	LEA – wide			
<u>X</u> ALL			<u>X</u> ALL				
OR: __Low Income pupils __English Learners __Foster Youth __Redesignated fluent English proficient __Other Subgroups:(Specify)_____			OR: __Low Income pupils __English Learners __Foster Youth __Redesignated fluent English proficient __Other Subgroups:(Specify)_____				
What changes in actions, services, and expenditures will be made as a result of reviewing past progress and/or changes to goals?		<p>In order to align to district strategic goals, we have determined that many of these are action items instead of goals. This has made the plan difficult for the public to follow the logical flow of ideas, and we will, in the future, be including the Strategic Goals and listing the stated goals more precisely as action item.</p> <p>All the required metrics are included in the 2015/16 LCAP.</p>					

Original GOAL from prior year LCAP:	Assess our facility needs			Related State and/or Local Priorities: 1__ 2__ 3__ 4__ 5__ 6__ 7__ 8__ COE only: 9__ 10__ Local : Specify _____			
Goal Applies to:	Schools:	All					
	Applicable Pupil Subgroups:	All					
Expected Annual Measurable Outcomes:	Creation and adoption of a facilities master plan increases efficiency of MOT Department. Implementation of plan using Prop 39, and possible Bond proceeds frees resources for us in the classrooms.			Actual Annual Measurable Outcomes:	Successful Bond campaign, Successful Bond campaign, Program Manager Consultant hired, and FMP initiated while Phase 1 Scope of work created.		
LCAP Year: 2014-15							
Planned Actions/Services				Actual Actions/Services			
			Budgeted Expenditures				Estimated Actual Annual Expenditures

1. Complete Facilities Master Plan which addresses efficiency, program, and tech improvements. 2. Develop a bond project and place it on ballot for voter approval. 3. Potentially add a portable at BPS.		1. \$50,000 from Developer Fee Fund. 2. \$20,000 from Developer fee fund. 3. \$75,000 DFF	1. Voter approval of Bond in November 2014. Hired Construction Consultant and Program Management Firm – CPM in December 2014. 2. Bond Project Scope of work in progress and Facilities Master Plan currently in development. 3. Portable added to BPS site.		1. Approx. \$65,000 to date. 2. Approx. \$26,000 to date 3. \$86,000 DFF
Scope of service:	LEA – wide		Scope of service:	LEA – wide	
<input checked="" type="checkbox"/> ALL			<input checked="" type="checkbox"/> ALL		
OR: <input type="checkbox"/> Low Income pupils <input type="checkbox"/> English Learners <input type="checkbox"/> Foster Youth <input type="checkbox"/> Redesignated fluent English proficient <input type="checkbox"/> Other Subgroups:(Specify)_____			OR: <input type="checkbox"/> Low Income pupils <input type="checkbox"/> English Learners <input type="checkbox"/> Foster Youth <input type="checkbox"/> Redesignated fluent English proficient <input type="checkbox"/> Other Subgroups:(Specify)_____		
What changes in actions, services, and expenditures will be made as a result of reviewing past progress and/or changes to goals?		<p>In order to align to district strategic goals, we have determined that many of these are action items instead of goals. This has made the plan difficult for the public to follow the logical flow of ideas, and we will, in the future, be including the Strategic Goals and listing the stated goals more precisely as action item.</p> <p>All the required metrics are included in the 2015/16 LCAP.</p>			

Complete a copy of this table for each of the LEA's goals in the prior year LCAP. Duplicate and expand the fields as necessary.

Section 3: Use of Supplemental and Concentration Grant funds and Proportionality

- A. In the box below, identify the amount of funds in the LCAP year calculated on the basis of the number and concentration of low income, foster youth, and English learner pupils as determined pursuant to 5 CCR 15496(a)(5).

Describe how the LEA is expending these funds in the LCAP year. Include a description of, and justification for, the use of any funds in a districtwide, schoolwide, countywide, or charterwide manner as specified in 5 CCR 15496.

For school districts with below 55 percent of enrollment of unduplicated pupils in the district or below 40 percent of enrollment of unduplicated pupils at a schoolsite in the LCAP year, when using supplemental and concentration funds in a districtwide or schoolwide manner, the school district must additionally describe how the services provided are the most effective use of funds to meet the district's goals for unduplicated pupils in the state and any local priority areas. (See 5 CCR 15496(b) for guidance.)

Total amount of Supplemental and Concentration grant funds calculated:	\$2,214,433
<p>A review of the literature, and the consensus of our school community supports the efforts to spend additional funding district-wide. The "...a rising tide lifts all boats" philosophy is the foundation of our improvement efforts. As we improve the quality of our instruction, alignment of the curriculum to CCSS, use of data, PLC practices, and maintain our focus on achievement, all students benefit. However, research is clear that the students who will benefit the most from these efforts are the students who most need quality educational experiences.</p> <p>Our Unduplicated Pupil Percentage is 70.37%.</p> <p>CUSD continues to focus on quality teaching methods and creating teaching plans to incorporate use of new K-8 Math instructional materials. Train Staff and offer additional compensated work time for these tasks. - \$585,000 in ongoing costs from Salary increase approved in 2014/15 LCFF</p> <p>Continue training on Common Core State Standards and Next Generation Science Standards - \$50,000 Title I Improvement Grant</p> <p>Additional training on Data Use - In PLCs – no added cost</p> <ul style="list-style-type: none"> J. McTighe's work on quality first instruction supports efforts to retain and hire quality teachers. See <u>Understanding by Design</u> at www.ascd.org <p>Assess and adopt new English Language Arts instructional materials. Insure English Language Development standards are incorporated - \$150,000 LCFF</p> <p>Revise Curriculum to include technology. Train Staff and offer additional compensated work time for these tasks - \$20,000 LCFF</p> <p>Continue to insure that instructional materials are supplied in sufficient quantities - \$15,000 for replacement and additional materials LCFF</p> <ul style="list-style-type: none"> A curriculum tightly aligned to standards is crucial for successful instruction and learning. See Learning by Doing. DuFour et.al. 2006 Solution Tree <p>Continue with current efforts to reduce truancy and suspensions. Collaborate with other governmental entities to revitalize Student Attendance Review Board. Assist Police Department in efforts to secure School Resource Officer -\$25,000 for COPS Grant CUSD match and attendance incentives at each site. LCFF</p> <p>Continue with current efforts and look for ways to expand celebrations of learning and achievement – Costs TBD.</p> <p>Assess, through Surveys, parent and community perceptions of our success in engaging the community. Change policy and practice as needed. Costs TBD</p> <p>Revise policy to include AB 420 Suspension Reduction Language - No additional costs.</p> <ul style="list-style-type: none"> <u>Narrowing the Achievement Gap</u> edited by Timar and Maxell-Jolly appeared in the Harvard Education Press and detailed how parent and community involvement not only supports all learners, but successfully helps decrease existing achievement gaps. <p>Implementation of Positive Behavior Interventions and Supports – or similar research based program - \$16,200 District-Wide LCFF</p> <ul style="list-style-type: none"> See www.PBIS.org 	

Assess needs and purchase additional lab sets of computers at each site. (Laptops, Chromebooks, or Tablets) - \$78,000 Deferral Repayments
 Train staff in use of added technology. \$5,000 LCFF
 Monitor technology usage and encourage implementation in all classrooms. No additional costs
 Purchase a systemic Student Information software program for record keeping and communication between home and school. Train staff on implementation and use. \$27,000 LCFF
 Increase network speed to 1GB at each site. \$36,000 LCFF
 Add necessary wireless nodes, switches and routers as required to insure access is fast and reliable in all district facilities. \$20,000 LCFF

- Research clearly shows increased rates of student achievement when technology is incorporated into the curriculum. See Computer based instruction and Health Professions Education., Cohen and Dacanay, Evaluation and the Health Professions. 1992

Implement Facilities Master Plan Phase 1 Scope of Work: repair/modernize Life/safety systems, HVAC systems, playgrounds, and other projects from the approved Bond list. \$1,200,000 Bond / Developer Fee Funds

- Do School Facilities Affect Academic Outcomes?, a review by M. Schneider clearly concludes that students perform better when housed in facilities the provide clean, comfortable and safe environments. The review concludes that school facilities affect learning. Spatial configurations, noise, heat, cold, light, and air quality obviously bear on students' and teachers' ability to perform

B. In the box below, identify the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all pupils in the LCAP year as calculated pursuant to 5 CCR 15496(a).

Consistent with the requirements of 5 CCR 15496, demonstrate how the services provided in the LCAP year for low income pupils, foster youth, and English learners provide for increased or improved services for these pupils in proportion to the increase in funding provided for such pupils in that year as calculated pursuant to 5 CCR 15496(a)(7). An LEA shall describe how the proportionality percentage is met using a quantitative and/or qualitative description of the increased and/or improved services for unduplicated pupils as compared to the services provided to all pupils.

14.13	%
<p>Additional tutoring at k-6 levels – \$40,000 Title I / \$20,000 LCFF Addition of 5 Instructional Aides at 1st Grade for implementation of Frontloading Learning process. - \$74,000 LCFF</p> <ul style="list-style-type: none"> • Making ELD a priority by providing additional support for EL students increase the likelihood of sustained increases in student achievement. Parrish, Libquanti, et.al: <u>Effects of Implementation of Proposition 227: A Five year evaluation</u>: AIR & WestEd: 2006 • Teaching assistants can be effective if they are utilized correctly. See <u>Making Best Use of Teaching Assistants</u>, Saharies, j. , Webster, R., & Blatchford, P. 2015 <p>Possible addition of Physical Education Specialist Teacher K-6 - \$67,000 LCFF Addition of Spanish & Intervention classes at CHS - \$33,500 LCFF</p>	

Additional ½ Teach at Home School - \$33,500 LCFF

- Effective EL teachers Providing Additional Staff increases ELD growth. Tong, F. et. Al. American Educational Research Journal: December 2008

Continued focus on maintaining small class sizes (at or below 24/1 ratio) - Addition of 1st and 3rd Grade Teachers in 2015/16 - \$267,000 ongoing and \$134,000 LCFF additional

- B. Stecher, et.al., What we have Learned about CSR in California. AIR 2002.

LOCAL CONTROL AND ACCOUNTABILITY PLAN AND ANNUAL UPDATE APPENDIX

For the purposes of completing the LCAP in reference to the state priorities under Education Code sections 52060 and 52066, the following shall apply:

(a) “Chronic absenteeism rate” shall be calculated as follows:

- (1) The number of pupils with a primary, secondary, or short-term enrollment during the academic year (July 1 – June 30) who are chronically absent where “chronic absentee” means a pupil who is absent 10 percent or more of the schooldays in the school year when the total number of days a pupil is absent is divided by the total number of days the pupil is enrolled and school was actually taught in the total number of days the pupil is enrolled and school was actually taught in the regular day schools of the district, exclusive of Saturdays and Sundays.
- (2) The unduplicated count of pupils with a primary, secondary, or short-term enrollment during the academic year (July 1 – June 30).
- (3) Divide (1) by (2).

(b) “Middle School dropout rate” shall be calculated as set forth in California Code of Regulations, title 5, section 1039.1.

(c) “High school dropout rate” shall be calculated as follows:

- (1) The number of cohort members who dropout by the end of year 4 in the cohort where “cohort” is defined as the number of first-time grade 9 pupils in year 1 (starting cohort) plus pupils who transfer in, minus pupils who transfer out, emigrate, or die during school years 1, 2, 3, and 4.

(2) The total number of cohort members.

(3) Divide (1) by (2).

(d) “High school graduation rate” shall be calculated as follows:

(1) The number of cohort members who earned a regular high school diploma [or earned an adult education high school diploma or passed the California High School Proficiency Exam] by the end of year 4 in the cohort where “cohort” is defined as the number of first-time grade 9 pupils in year 1 (starting cohort) plus pupils who transfer in, minus pupils who transfer out, emigrate, or die during school years 1, 2, 3, and 4.

(2) The total number of cohort members.

(3) Divide (1) by (2).

(e) “Suspension rate” shall be calculated as follows:

(1) The unduplicated count of pupils involved in one or more incidents for which the pupil was suspended during the academic year (July 1 – June 30).

(2) The unduplicated count of pupils with a primary, secondary, or short-term enrollment during the academic year (July 1 – June 30).

(3) Divide (1) by (2).

(f) “Expulsion rate” shall be calculated as follows:

(1) The unduplicated count of pupils involved in one or more incidents for which the pupil was expelled during the academic year (July 1 – June 30).

(2) The unduplicated count of pupils with a primary, secondary, or short-term enrollment during the academic year (July 1 – June 30).

(3) Divide (1) by (2).

01-13-15 [California Department of Education]

2015-16 Budget Assumptions

June 16, 2015

As of June 9, 2015, the 2015-16 Budget will be presented in June 2015 with the following assumptions (May Revise Information from State is included):

- * ADA stable - no increase - 1384 Total
- * LCFF Funding aggregate amount \$8,718/ADA, a 11.79% increase over 14-15
- * One Time Funding of \$800,000 included for Bus/Van Replacement, Textbook Adoptions Additional Technology Purchases, Furniture Replacement, etc.
- * SELPA Deficit budgeted at 95% of County Budget - Higher Salary Agreement Included
- * Decrease of \$74,000 in ROP Funds included (Will be totally eliminated by 18-19)
- * New Employee Positions included:

5 - 4 hour/day ParaEducators at Burchfield Primary <small>(approved by not hired in 14-15)</small>	\$ 60,000
Additional Teacher at Burchfield Primary	\$ 67,000
New Position K-6 PE Specialist	\$ 67,000
50% Spanish/50% Home School Teacher	\$ 67,000
Increase 50% VP at EMS to 100%/Increase 7-8 teacher to 100%	\$ 82,000
Yard Duty - Add one position to BPS & EMS	\$ 5,000
Add Part Time Employee to Food Services	\$ 12,000
Subtotal Personnel	\$ 360,000

Colusa Unified School District - June 16, 2015

	8.25% STRS 11.1% PERS	8.88% STRS 11.7% PERS	10.73% STRS 11.847% PERS	12.58% STRS 13.05% PERS	14.43% STRS 16.6% PERS
INCOME	13/14 ACTUALS	14/15 BUDGET	15/16 BUDGET	16/17 BUDGET	17/18 BUDGET
8011-8089 TOTAL LCFF	9,817,350	10,794,752	12,067,107	12,558,484	12,980,652
8019 PRIOR YEAR ADJUSTMENTS	-5,526				
TOTAL REVENUE LIMIT SOURCES	9,811,824	10,794,752	12,067,107	12,558,484	12,980,652
TOTAL FEDERAL REVENUE	513,251	554,117	438,559	438,559	438,559
STATE REVENUES					
8550 MANDATED COSTS	49,128	154,208	850,000	50,000	50,000
8560 LOTTERY	234,017	217,776	230,000	230,000	230,000
8590 OTHER STATE	<u>739,852</u>	<u>348,571</u>	<u>341,362</u>	<u>350,000</u>	<u>350,000</u>
TOTAL STATE REVENUE	1,022,997	720,555	1,421,362	630,000	630,000
OTHER LOCAL REVENUES					
8650 LEASES AND RENTALS	12,108	9,000	9,000	9,000	9,000
8660 INTEREST	7,906	5,000	5,000	5,000	5,000
8677 INTERAGENCY REVENUES	244,730	241,470	163,909	118,551	81,368
8699 OTHER LOCAL INCOME	<u>178,506</u>	<u>75,833</u>	<u>38,500</u>	<u>38,500</u>	<u>38,500</u>
TOTAL LOCAL REVENUES	443,250	331,303	216,409	171,051	133,868
TOTAL REVENUES	11,791,322	12,400,727	14,143,437	13,798,094	14,183,079
EXPENDITURES					
1100 TEACHER'S SALARIES	4,627,859	5,016,152	5,195,166	5,205,166	5,211,256
1200 PUPIL SUPPORT SALARIES	294,042	262,579	269,760	275,200	280,000
1300 SUPERVISOR/ADMIN. SALARIES	564,779	692,626	652,671	656,671	670,000
1900 OTHER CERTIFICATED SALARIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CERTIFICATED	5,486,680	5,971,357	6,117,597	6,137,037	6,161,256
2100 INSTRUCTIONAL AIDES	324,984	363,918	444,304	447,000	450,000
2200 CLASSIFIED SUPPORT	508,314	588,324	603,146	605,200	609,500
2300 CLASSIFIED ADMINISTRATORS	266,938	311,682	305,750	315,000	320,000
2400 CLERICAL AND OFFICE	448,589	476,567	499,184	502,500	505,000
2900 OTHER CLASSIFIED SALARIES	<u>106,358</u>	<u>135,240</u>	<u>126,936</u>	<u>127,000</u>	<u>127,000</u>
TOTAL CLASSIFIED	1,655,183	1,875,731	1,979,320	1,996,700	2,011,500
3100 STRS	447,106	531,588	667,141	772,039	889,069
3200 PERS	155,558	183,111	214,383	260,569	333,909
3300 SOCIAL SECURITY	189,285	227,369	233,933	242,000	250,000
3400 HEALTH	1,168,885	1,192,698	1,212,281	1,212,281	1,212,281
3500 UNEMPLOYMENT INSURANCE	4,425	3,837	4,026	5,000	5,000
3600 WORKER'S COMPENSATION	157,340	185,014	194,329	200,000	200,000
3900 OTHER BENEFITS	<u>142,214</u>	<u>100,539</u>	<u>97,815</u>	<u>93,155</u>	<u>35,062</u>
TOTAL BENEFITS	2,264,813	2,424,156	2,623,908	2,785,045	2,925,321
	9,406,676	10,271,244	10,720,825	10,918,782	11,098,077
4100 TEXTBOOKS	20,379	50,000	205,000	40,000	40,000
4300 INSTRUCTIONAL SUPPLIES	<u>639,353</u>	<u>781,935</u>	<u>840,361</u>	<u>457,361</u>	<u>457,361</u>
TOTAL BOOKS AND SUPPLIES	659,732	831,935	1,045,361	497,361	497,361
5200 TRAVEL AND CONFERENCE	38,020	29,402	29,402	29,402	29,402
5300 DUES AND MEMBERSHIPS	10,626	12,061	12,061	12,061	12,061
5400 INSURANCE	114,095	124,000	122,224	124,000	124,000
5500 UTILITIES	432,480	410,000	420,000	430,000	430,000
5600 CONTRACTS, RENTS, LEASES	200,231	195,436	185,436	231,891	231,891
5750 DIRECT COSTS FOR CAFETERIA FD	-44,838	-45,000	-45,000	-45,000	-45,000
5800 OTHER SERV. & OPERATING EXP.	231,065	380,430	298,139	247,885	250,000
5900 COMMUNICATIONS	<u>18,399</u>	<u>30,837</u>	<u>40,837</u>	<u>40,000</u>	<u>45,000</u>
TOTAL CONTRACTS/OTHER EXPENSE	1,000,078	1,137,166	1,063,099	1,070,239	1,077,354
6500 EQUIPMENT REPLACEMENT	<u>34,666</u>	<u>42,306</u>	<u>250,000</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	34,666	42,306	250,000	0	0
7142 COMMUNITY SCHOOL/SELPA	642,668	606,481	782,722	788,500	807,500
7350/7613 Interfund (to/from Cafeteria)	-20,198	43,306	15,000	15,000	15,000
7649 OTHER LOAN PAYMENTS	<u>55,045</u>	<u>55,045</u>	<u>55,045</u>	<u>55,045</u>	<u>55,045</u>
TOTAL 7000 OTHER OUTGO	677,515	704,832	852,767	858,545	877,545
TOTAL EXPENDITURES & TRANSFERS OUT	11,778,667	12,987,483	13,932,052	13,344,927	13,550,337

Multi-Year Projection Summary - June 16, 2015

GOVERNOR'S MAY REVISE NUMBERS FOR 15-16 BUDGET

	13/14 ACTUALS	14/15 BUDGET	15/16 BUDGET	16/17 BUDGET	17/18 BUDGET
TOTAL REVENUES	11,791,322	12,400,727	14,143,437	13,798,094	14,183,079
TOTAL EXPENSES & TRANSFERS OUT	11,778,667	12,987,483	13,932,052	13,344,927	13,550,337
TOTAL REVENUES LESS EXPENDITURES	12,655	-586,756	211,385	453,167	632,742
GENERAL FUND BEGINNING BALANCE	1,335,339	1,347,994	761,238	972,623	1,425,790
LESS AMOUNT ABOVE REVENUES LESS EXP	12,655	-586,756	211,385	453,167	632,742
<i>Less Restricted Fund Balance Prop 39/Common Core</i>	<i>-227,281</i>				
UNDISTRIBUTED GENERAL FUND RESERVE	1,120,713	761,238	972,623	1,425,790	2,058,532
% UNDISTRIBUTED RESERVE	9.51%	5.86%	6.98%	10.68%	15.19%
3% UNDISTRIBUTED RESERVE IS	353,360	389,624	417,962	400,348	406,510
AMOUNT ABOVE (-BELOW) 3%	767,353	371,613	554,661	1,025,442	1,652,022
5% UNDISTRIBUTED RESERVE IS	588,933	649,374	696,603	667,246	677,517
AMOUNT ABOVE (-BELOW) 5%	531,780	111,864	276,020	758,544	1,381,015

RECOMMENDED RESERVE 3% Plus one Year LCFF Growth					
LCFF Growth Amount over Prior Year	\$ 483,946	\$ 982,928	\$ 1,272,355	\$ 491,377	\$ 422,169
Plus 3% Reserve	\$ 353,360	\$ 389,624	\$ 417,962	\$ 400,348	\$ 406,510
Total Recommended Reserve	\$ 837,306	\$ 1,372,553	\$ 1,690,316	\$ 891,725	\$ 828,679
AMOUNT ABOVE (-BELOW) RECOMMENDED RESERVE	\$ 283,407	\$ (611,315)	\$ (717,694)	\$ 534,065	\$ 1,229,853

LCFF FUNDING ESTIMATE:	13/14 ACTUALS	14/15 BUDGET	15/16 BUDGET	16/17 BUDGET	17/18 BUDGET
TOTAL ADA	1395.63	1384.16	1384.16	1384.16	1384.16
multiply x SSC Calculated recommended amount per ADA	\$ 7,034	\$ 7,799	\$ 8,718	\$ 9,073	\$ 9,378
Total LCFF Funding Budgeted	\$ 9,817,350	\$ 10,794,752	\$ 12,067,107	\$ 12,558,484	\$ 12,980,652
% Increase over Prior Year	4.60%	9.96%	11.79%	4.07%	3.36%
CUSD P-2 ADA	1387.81	1379.12	1379.12	1379.12	1379.12
Adult Transition Class Reported by CCOE	5.54	5.04	5.04	5.04	5.04
Community School ADA Reported by CCOE	2.28	0	0	0	0
TOTAL ADA CUSD LCFF	1395.63	1384.16	1384.16	1384.16	1384.16
			-74K ROP	-130K ROP	-167K ROP

NOTE: 13-14 Deficit Sending \$214,393 does not reflect above due to accounting for Common Core and Prop 39 funds

ASSUMPTIONS	ASSUMPTIONS	ASSUMPTIONS
Add 0 ADA	Same ADA	Same ADA
5/19/2015 Staffing Proposal Positions Added	No New Staff	No New Staff
800K One Time		
Loss of \$74K ROP	Loss of \$130K ROP	Loss of \$167K ROP
SELPA Higher Salary Agreement Budgeted		
SELPA Deficit budgeted at 95% of CCOE Amount		

District: Colusa Unified School District
CDS #: 06-61598

**Adopted Budget
2015-16 Budget Attachment**

Balances in Excess of Minimum Reserve Requirements

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2015-16 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$0.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$972,623.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$417,962.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$554,661.00	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2015-16 Budget	Description of Need
01	General Fund/County School Service Fund	\$276,020.00	Funds set aside for Board goals/priorities/possible compensation improvements/deferred maintenance needs
01	General Fund/County School Service Fund	\$278,641.00	Board Fund Balance Policy requiring available reserves of at least 5% of total general fund expenditures
Total of Substantiated Needs		\$554,661.00	

Remaining Unsubstantiated Balance \$0.00 Balance should be Zero

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

ANNUAL BUDGET REPORT:
July 1, 2015 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: CUSD District Office

Date: June 10, 2015

Place: CUSD District Office Conf. Room

Date: June 16, 2015

Time: 06:00 PM

Adoption Date: June 17, 2015

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Sheryl Parker

Telephone: 530-458-7791

Title: Chief Business Official

E-mail: sparker@colusa.k12.ca.us

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 (2014-15) 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	
			n/a	
			n/a	
			n/a	
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 17, 2015	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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:

(☒) 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 16, 2015

For additional information on this certification, please contact:

Name: Sheryl Parker

Title: Chief Business Official

Telephone: 530-458-7791

E-mail: sparker@colusa.k12.ca.us

			2014-15 Estimated Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		10,794,752.00	0.00	10,794,752.00	12,067,107.00	0.00	12,067,107.00	11.8%
2) Federal Revenue	8100-8299		10,000.00	544,117.00	554,117.00	10,000.00	428,559.00	438,559.00	-20.9%
3) Other State Revenue	8300-8599		335,104.00	385,451.00	720,555.00	1,043,120.00	378,242.00	1,421,362.00	97.3%
4) Other Local Revenue	8600-8799		321,325.00	9,978.00	331,303.00	199,050.00	17,359.00	216,409.00	-34.7%
5) TOTAL, REVENUES			11,461,181.00	939,546.00	12,400,727.00	13,319,277.00	824,160.00	14,143,437.00	14.1%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		5,605,927.00	365,430.00	5,971,357.00	5,824,492.00	293,105.00	6,117,597.00	2.4%
2) Classified Salaries	2000-2999		1,471,451.00	404,280.00	1,875,731.00	1,538,822.00	440,498.00	1,979,320.00	5.5%
3) Employee Benefits	3000-3999		2,201,730.00	222,426.00	2,424,156.00	2,387,574.00	236,334.00	2,623,908.00	8.2%
4) Books and Supplies	4000-4999		538,143.00	293,792.00	831,935.00	922,133.00	123,228.00	1,045,361.00	25.7%
5) Services and Other Operating Expenditures	5000-5999		769,573.00	367,593.00	1,137,166.00	818,297.00	244,802.00	1,063,099.00	-6.5%
6) Capital Outlay	6000-6999		36,761.00	5,545.00	42,306.00	250,000.00	0.00	250,000.00	490.9%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		55,045.00	606,481.00	661,526.00	55,045.00	782,722.00	837,767.00	26.6%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(51,492.00)	31,492.00	(20,000.00)	(51,492.00)	31,492.00	(20,000.00)	0.0%
9) TOTAL, EXPENDITURES			10,627,138.00	2,297,039.00	12,924,177.00	11,744,871.00	2,152,181.00	13,897,052.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			834,043.00	(1,357,493.00)	(523,450.00)	1,574,406.00	(1,328,021.00)	246,385.00	-147.1%
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		63,306.00	0.00	63,306.00	35,000.00	0.00	35,000.00	-44.7%
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		(1,130,212.00)	1,130,212.00	0.00	(1,328,021.00)	1,328,021.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,193,518.00)	1,130,212.00	(63,306.00)	(1,363,021.00)	1,328,021.00	(35,000.00)	-44.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(359,475.00)	(227,281.00)	(586,756.00)	211,385.00	0.00	211,385.00	-136.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,120,713.29	227,281.00	1,347,994.29	761,238.29	0.00	761,238.29	-43.5%
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)			1,120,713.29	227,281.00	1,347,994.29	761,238.29	0.00	761,238.29	-43.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,120,713.29	227,281.00	1,347,994.29	761,238.29	0.00	761,238.29	-43.5%
2) Ending Balance, June 30 (E + F1e)			761,238.29	0.00	761,238.29	972,623.29	0.00	972,623.29	27.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,350.00	0.00	30,350.00	30,250.00	0.00	30,250.00	-0.3%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	3,757.60	0.00	3,757.60	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	77,756.69	0.00	77,756.69	524,411.29	0.00	524,411.29	574.4%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	649,374.00	0.00	649,374.00	417,962.00	0.00	417,962.00	-35.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2014-15 Estimated Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,176,737.40	(720,094.20)	1,456,643.20				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	30,350.00	0.00	30,350.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	22,964.00	22,964.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	3,757.60	0.00	3,757.60				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			2,210,845.00	(697,130.20)	1,513,714.80				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	543,453.65	94,575.67	638,029.32				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			543,453.65	94,575.67	638,029.32				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

			2014-15 Estimated Actuals			2015-16 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(G9 + H2) - (I6 + J2)			1,667,391.35	(791,705.87)	875,685.48				

			2014-15 Estimated Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	6,794,752.00	0.00	6,794,752.00	8,067,107.00	0.00	8,067,107.00	18.7%
Education Protection Account State Aid - Current Year		8012	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			10,794,752.00	0.00	10,794,752.00	12,067,107.00	0.00	12,067,107.00	11.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,794,752.00	0.00	10,794,752.00	12,067,107.00	0.00	12,067,107.00	11.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290		270,041.00	270,041.00		270,041.00	270,041.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		80,489.00	80,489.00		80,489.00	80,489.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290		1,405.00	1,405.00		1,405.00	1,405.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		41,509.00	41,509.00		41,688.00	41,688.00	0.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290		100,396.00	100,396.00		25,860.00	25,860.00	-74.2%
Vocational and Applied Technology Education	3500-3699	8290		50,277.00	50,277.00		9,076.00	9,076.00	-81.9%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
TOTAL, FEDERAL REVENUE			10,000.00	544,117.00	554,117.00	10,000.00	428,559.00	438,559.00	-20.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	154,208.00	0.00	154,208.00	850,000.00	0.00	850,000.00	451.2%
Lottery - Unrestricted and Instructional Materials		8560	175,896.00	41,880.00	217,776.00	188,120.00	41,880.00	230,000.00	5.6%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		250,200.00	250,200.00		250,200.00	250,200.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

			2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,000.00	93,371.00	98,371.00	5,000.00	86,162.00	91,162.00	-7.3%
TOTAL, OTHER STATE REVENUE			335,104.00	385,451.00	720,555.00	1,043,120.00	378,242.00	1,421,362.00	97.3%

			2014-15 Estimated Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	9,000.00	0.00	9,000.00	9,000.00	0.00	9,000.00	0.0%
Interest		8660	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	231,492.00	9,978.00	241,470.00	146,550.00	17,359.00	163,909.00	-32.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	75,833.00	0.00	75,833.00	38,500.00	0.00	38,500.00	-49.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			321,325.00	9,978.00	331,303.00	199,050.00	17,359.00	216,409.00	-34.7%
TOTAL, REVENUES			11,461,181.00	939,546.00	12,400,727.00	13,319,277.00	824,160.00	14,143,437.00	14.1%

			2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	4,753,630.00	262,522.00	5,016,152.00	5,007,122.00	188,044.00	5,195,166.00	3.6%
Certificated Pupil Support Salaries		1200	159,671.00	102,908.00	262,579.00	164,699.00	105,061.00	269,760.00	2.7%
Certificated Supervisors' and Administrators' Salaries		1300	692,626.00	0.00	692,626.00	652,671.00	0.00	652,671.00	-5.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,605,927.00	365,430.00	5,971,357.00	5,824,492.00	293,105.00	6,117,597.00	2.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	221,351.00	142,567.00	363,918.00	271,438.00	172,866.00	444,304.00	22.1%
Classified Support Salaries		2200	466,127.00	122,197.00	588,324.00	475,621.00	127,525.00	603,146.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	211,604.00	100,078.00	311,682.00	218,227.00	87,523.00	305,750.00	-1.9%
Clerical, Technical and Office Salaries		2400	437,129.00	39,438.00	476,567.00	446,600.00	52,584.00	499,184.00	4.7%
Other Classified Salaries		2900	135,240.00	0.00	135,240.00	126,936.00	0.00	126,936.00	-6.1%
TOTAL, CLASSIFIED SALARIES			1,471,451.00	404,280.00	1,875,731.00	1,538,822.00	440,498.00	1,979,320.00	5.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	505,675.00	25,913.00	531,588.00	635,690.00	31,451.00	667,141.00	25.5%
PERS		3201-3202	136,679.00	46,432.00	183,111.00	158,881.00	55,502.00	214,383.00	17.1%
OASDI/Medicare/Alternative		3301-3302	192,975.00	34,395.00	227,370.00	195,984.00	37,949.00	233,933.00	2.9%
Health and Welfare Benefits		3401-3402	1,093,804.00	98,894.00	1,192,698.00	1,118,822.00	93,459.00	1,212,281.00	1.6%
Unemployment Insurance		3501-3502	3,495.00	342.00	3,837.00	3,660.00	366.00	4,026.00	4.9%
Workers' Compensation		3601-3602	168,563.00	16,450.00	185,013.00	176,722.00	17,607.00	194,329.00	5.0%
OPEB, Allocated		3701-3702	100,539.00	0.00	100,539.00	97,815.00	0.00	97,815.00	-2.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,201,730.00	222,426.00	2,424,156.00	2,387,574.00	236,334.00	2,623,908.00	8.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	15,000.00	0.00	15,000.00	205,000.00	0.00	205,000.00	1266.7%
Books and Other Reference Materials		4200	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Materials and Supplies		4300	522,143.00	255,078.00	777,221.00	716,133.00	123,228.00	839,361.00	8.0%

Description Resource Codes Object Codes			2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	0.00	38,714.00	38,714.00	0.00	0.00	0.00	-100.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			538,143.00	293,792.00	831,935.00	922,133.00	123,228.00	1,045,361.00	25.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	18,071.00	11,331.00	29,402.00	18,071.00	11,331.00	29,402.00	0.0%
Dues and Memberships		5300	12,061.00	0.00	12,061.00	12,061.00	0.00	12,061.00	0.0%
Insurance		5400 - 5450	124,000.00	0.00	124,000.00	122,224.00	0.00	122,224.00	-1.4%
Operations and Housekeeping Services		5500	410,000.00	0.00	410,000.00	420,000.00	0.00	420,000.00	2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	149,081.00	46,355.00	195,436.00	139,081.00	46,355.00	185,436.00	-5.1%
Transfers of Direct Costs		5710	(127,938.00)	127,938.00	0.00	(127,938.00)	127,938.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(45,000.00)	0.00	(45,000.00)	(45,000.00)	0.00	(45,000.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	199,298.00	181,132.00	380,430.00	239,798.00	58,341.00	298,139.00	-21.6%
Communications		5900	30,000.00	837.00	30,837.00	40,000.00	837.00	40,837.00	32.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			769,573.00	367,593.00	1,137,166.00	818,297.00	244,802.00	1,063,099.00	-6.5%

			2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,761.00	0.00	6,761.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	30,000.00	0.00	30,000.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	5,545.00	5,545.00	250,000.00	0.00	250,000.00	4408.6%
TOTAL, CAPITAL OUTLAY			36,761.00	5,545.00	42,306.00	250,000.00	0.00	250,000.00	490.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	606,481.00	606,481.00	0.00	782,722.00	782,722.00	29.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	55,045.00	0.00	55,045.00	55,045.00	0.00	55,045.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			55,045.00	606,481.00	661,526.00	55,045.00	782,722.00	837,767.00	26.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(31,492.00)	31,492.00	0.00	(31,492.00)	31,492.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(20,000.00)	0.00	(20,000.00)	(20,000.00)	0.00	(20,000.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(51,492.00)	31,492.00	(20,000.00)	(51,492.00)	31,492.00	(20,000.00)	0.0%
TOTAL, EXPENDITURES			10,627,138.00	2,297,039.00	12,924,177.00	11,744,871.00	2,152,181.00	13,897,052.00	7.5%

			2014-15 Estimated Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	63,306.00	0.00	63,306.00	35,000.00	0.00	35,000.00	-44.7%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			63,306.00	0.00	63,306.00	35,000.00	0.00	35,000.00	-44.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,130,212.00)	1,130,212.00	0.00	(1,328,021.00)	1,328,021.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,130,212.00)	1,130,212.00	0.00	(1,328,021.00)	1,328,021.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,193,518.00)	1,130,212.00	(63,306.00)	(1,363,021.00)	1,328,021.00	(35,000.00)	-44.7%

			2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	10,794,752.00	0.00	10,794,752.00	12,067,107.00	0.00	12,067,107.00	11.8%
2) Federal Revenue		8100-8299	10,000.00	544,117.00	554,117.00	10,000.00	428,559.00	438,559.00	-20.9%
3) Other State Revenue		8300-8599	335,104.00	385,451.00	720,555.00	1,043,120.00	378,242.00	1,421,362.00	97.3%
4) Other Local Revenue		8600-8799	321,325.00	9,978.00	331,303.00	199,050.00	17,359.00	216,409.00	-34.7%
5) TOTAL, REVENUES			11,461,181.00	939,546.00	12,400,727.00	13,319,277.00	824,160.00	14,143,437.00	14.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	6,936,030.00	958,171.00	7,894,201.00	7,958,717.00	738,845.00	8,697,562.00	10.2%
2) Instruction - Related Services	2000-2999		952,869.00	74,146.00	1,027,015.00	909,710.00	65,925.00	975,635.00	-5.0%
3) Pupil Services	3000-3999		579,469.00	184,486.00	763,955.00	742,733.00	207,940.00	950,673.00	24.4%
4) Ancillary Services	4000-4999		196,854.00	0.00	196,854.00	187,864.00	0.00	187,864.00	-4.6%
5) Community Services	5000-5999		2,200.00	0.00	2,200.00	2,200.00	0.00	2,200.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		848,003.00	144,328.00	992,331.00	835,994.00	31,492.00	867,486.00	-12.6%
8) Plant Services	8000-8999		1,056,668.00	329,427.00	1,386,095.00	1,052,608.00	325,257.00	1,377,865.00	-0.6%
9) Other Outgo	9000-9999		55,045.00	606,481.00	661,526.00	55,045.00	782,722.00	837,767.00	26.6%
10) TOTAL, EXPENDITURES			10,627,138.00	2,297,039.00	12,924,177.00	11,744,871.00	2,152,181.00	13,897,052.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			834,043.00	(1,357,493.00)	(523,450.00)	1,574,406.00	(1,328,021.00)	246,385.00	-147.1%
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	63,306.00	0.00	63,306.00	35,000.00	0.00	35,000.00	-44.7%
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	(1,130,212.00)	1,130,212.00	0.00	(1,328,021.00)	1,328,021.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,193,518.00)	1,130,212.00	(63,306.00)	(1,363,021.00)	1,328,021.00	(35,000.00)	-44.7%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(359,475.00)	(227,281.00)	(586,756.00)	211,385.00	0.00	211,385.00	-136.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,120,713.29	227,281.00	1,347,994.29	761,238.29	0.00	761,238.29	-43.5%
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)			1,120,713.29	227,281.00	1,347,994.29	761,238.29	0.00	761,238.29	-43.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,120,713.29	227,281.00	1,347,994.29	761,238.29	0.00	761,238.29	-43.5%
2) Ending Balance, June 30 (E + F1e)			761,238.29	0.00	761,238.29	972,623.29	0.00	972,623.29	27.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,350.00	0.00	30,350.00	30,250.00	0.00	30,250.00	-0.3%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	3,757.60	0.00	3,757.60	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	77,756.69	0.00	77,756.69	524,411.29	0.00	524,411.29	574.4%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	649,374.00	0.00	649,374.00	417,962.00	0.00	417,962.00	-35.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	581,710.00	560,000.00	-3.7%
3) Other State Revenue		8300-8599	43,000.00	53,000.00	23.3%
4) Other Local Revenue		8600-8799	170,700.00	170,100.00	-0.4%
5) TOTAL, REVENUES			795,410.00	783,100.00	-1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	271,963.00	263,479.00	-3.1%
3) Employee Benefits		3000-3999	104,477.00	99,553.00	-4.7%
4) Books and Supplies		4000-4999	351,500.00	321,500.00	-8.5%
5) Services and Other Operating Expenditures		5000-5999	54,000.00	54,000.00	0.0%
6) Capital Outlay		6000-6999	70,000.00	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	20,000.00	20,000.00	0.0%
9) TOTAL, EXPENDITURES			871,940.00	758,532.00	-13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(76,530.00)	24,568.00	-132.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	63,306.00	35,000.00	-44.7%
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			63,306.00	35,000.00	-44.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,224.00)	59,568.00	-550.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,315.55	20,091.55	-39.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,315.55	20,091.55	-39.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,315.55	20,091.55	-39.7%
2) Ending Balance, June 30 (E + F1e)			20,091.55	79,659.55	296.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	20,000.00	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	91.55	79,659.55	86912.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(41,637.81)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	33,230.83		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(8,406.98)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	54,235.36		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			54,235.36		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(62,642.34)		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	550,000.00	560,000.00	1.8%
All Other Federal Revenue		8290	31,710.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			581,710.00	560,000.00	-3.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	43,000.00	53,000.00	23.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			43,000.00	53,000.00	23.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	170,000.00	170,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	700.00	100.00	-85.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			170,700.00	170,100.00	-0.4%
TOTAL, REVENUES			795,410.00	783,100.00	-1.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	187,088.00	188,163.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	71,729.00	75,316.00	5.0%
Clerical, Technical and Office Salaries		2400	13,146.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			271,963.00	263,479.00	-3.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	32,013.00	33,198.00	3.7%
OASDI/Medicare/Alternative		3301-3302	20,805.00	20,156.00	-3.1%
Health and Welfare Benefits		3401-3402	44,996.00	39,744.00	-11.7%
Unemployment Insurance		3501-3502	136.00	132.00	-2.9%
Workers' Compensation		3601-3602	6,527.00	6,323.00	-3.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			104,477.00	99,553.00	-4.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	40,000.00	10,000.00	-75.0%
Noncapitalized Equipment		4400	1,500.00	1,500.00	0.0%
Food		4700	310,000.00	310,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			351,500.00	321,500.00	-8.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,000.00	6,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	40,000.00	40,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,000.00	6,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			54,000.00	54,000.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	38,290.00	0.00	-100.0%
Equipment Replacement		6500	31,710.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			70,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	20,000.00	20,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			20,000.00	20,000.00	0.0%
TOTAL, EXPENDITURES			871,940.00	758,532.00	-13.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	63,306.00	35,000.00	-44.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			63,306.00	35,000.00	-44.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			63,306.00	35,000.00	-44.7%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	581,710.00	560,000.00	-3.7%
3) Other State Revenue		8300-8599	43,000.00	53,000.00	23.3%
4) Other Local Revenue		8600-8799	170,700.00	170,100.00	-0.4%
5) TOTAL, REVENUES			795,410.00	783,100.00	-1.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		811,940.00	698,532.00	-14.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		20,000.00	20,000.00	0.0%
8) Plant Services	8000-8999		40,000.00	40,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			871,940.00	758,532.00	-13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(76,530.00)	24,568.00	-132.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	63,306.00	35,000.00	-44.7%
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			63,306.00	35,000.00	-44.7%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,224.00)	59,568.00	-550.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,315.55	20,091.55	-39.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,315.55	20,091.55	-39.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,315.55	20,091.55	-39.7%
2) Ending Balance, June 30 (E + F1e)			20,091.55	79,659.55	296.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	20,000.00	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	91.55	79,659.55	86912.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	91.55	79,659.55
Total, Restricted Balance		91.55	79,659.55

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 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	50,000.00	0.00	-100.0%
5) TOTAL, REVENUES			50,000.00	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	100,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	5,700,000.00	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			5,800,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,750,000.00)	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	5,800,000.00	0.00	-100.0%
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			5,800,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	50,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	50,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	50,000.00	New
2) Ending Balance, June 30 (E + F1e)			50,000.00	50,000.00	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	50,000.00	50,000.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,766,073.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,766,073.23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,766,073.23		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	0.00	-100.0%
TOTAL, REVENUES			50,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	100,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,700,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,700,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,800,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	5,800,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			5,800,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,800,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 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	50,000.00	0.00	-100.0%
5) TOTAL, REVENUES			50,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,800,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,800,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,750,000.00)	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	5,800,000.00	0.00	-100.0%
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			5,800,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	50,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	50,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	50,000.00	New
2) Ending Balance, June 30 (E + F1e)			50,000.00	50,000.00	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	50,000.00	50,000.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 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	150,000.00	150,000.00	0.0%
5) TOTAL, REVENUES			150,000.00	150,000.00	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	10,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	95,000.00	95,000.00	0.0%
6) Capital Outlay		6000-6999	125,000.00	30,000.00	-76.0%
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			230,000.00	125,000.00	-45.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(80,000.00)	25,000.00	-131.3%
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	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(80,000.00)	25,000.00	-131.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,436,239.11	1,356,239.11	-5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,436,239.11	1,356,239.11	-5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,436,239.11	1,356,239.11	-5.6%
2) Ending Balance, June 30 (E + F1e)			1,356,239.11	1,381,239.11	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,356,239.11	1,381,239.11	1.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,318,553.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,318,553.36		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,318,553.36		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	75,000.00	75,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150,000.00	150,000.00	0.0%
TOTAL, REVENUES			150,000.00	150,000.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,000.00	35,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,000.00	5,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	55,000.00	55,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			95,000.00	95,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	125,000.00	30,000.00	-76.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			125,000.00	30,000.00	-76.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			230,000.00	125,000.00	-45.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

July 1 Budget
Capital Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 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	150,000.00	150,000.00	0.0%
5) TOTAL, REVENUES			150,000.00	150,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		10,000.00	10,000.00	0.0%
8) Plant Services	8000-8999		220,000.00	115,000.00	-47.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			230,000.00	125,000.00	-45.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(80,000.00)	25,000.00	-131.3%
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	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(80,000.00)	25,000.00	-131.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,436,239.11	1,356,239.11	-5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,436,239.11	1,356,239.11	-5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,436,239.11	1,356,239.11	-5.6%
2) Ending Balance, June 30 (E + F1e)			1,356,239.11	1,381,239.11	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,356,239.11	1,381,239.11	1.8%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	1,379.12	1,379.12	1,387.81	1,379.12	1,379.12	1,379.12
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)	1,379.12	1,379.12	1,387.81	1,379.12	1,379.12	1,379.12
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)			2.28			
b. Special Education-Special Day Class	5.04	5.04	5.54	5.04	5.04	5.04
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	5.04	5.04	7.82	5.04	5.04	5.04
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,384.16	1,384.16	1,395.63	1,384.16	1,384.16	1,384.16
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. 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 per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
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	2014-15 Estimated Actuals			2015-16 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 per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. 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 per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. 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	5,971,357.00	301	151,929.00	303	5,819,428.00	305	74,536.00		307	5,744,892.00	309
2000 - Classified Salaries	1,875,731.00	311	0.00	313	1,875,731.00	315	268,913.00		317	1,606,818.00	319
3000 - Employee Benefits (Excluding 3800)	2,424,156.00	321	137,524.00	323	2,286,632.00	325	91,723.00		327	2,194,909.00	329
4000 - Books, Supplies Equip Replace. (6500)	837,480.00	331	20,212.00	333	817,268.00	335	99,878.00		337	717,390.00	339
5000 - Services. . . & 7300 - Indirect Costs	1,117,166.00	341	2,200.00	343	1,114,966.00	345	294,987.00		347	819,979.00	349
TOTAL					11,914,025.00	365	TOTAL			11,083,988.00	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	4,987,483.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	363,918.00	380
3. STRS.	3101 & 3102	436,696.00	382
4. PERS.	3201 & 3202	35,337.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	101,507.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	785,715.00	385
7. Unemployment Insurance.	3501 & 3502	2,641.00	390
8. Workers' Compensation Insurance.	3601 & 3602	127,525.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		6,840,822.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		188,914.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		199,713.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		6,452,195.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		58.21%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	58.21%
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).	11,083,988.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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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	6,117,597.00	301	152,247.00	303	5,965,350.00	305	0.00		307	5,965,350.00	309
2000 - Classified Salaries	1,979,320.00	311	0.00	313	1,979,320.00	315	298,674.00		317	1,680,646.00	319
3000 - Employee Benefits (Excluding 3800)	2,623,908.00	321	137,660.00	323	2,486,248.00	325	92,968.00		327	2,393,280.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,295,361.00	331	20,212.00	333	1,275,149.00	335	222,194.00		337	1,052,955.00	339
5000 - Services. . . & 7300 - Indirect Costs	1,043,099.00	341	2,200.00	343	1,040,899.00	345	191,629.00		347	849,270.00	349
TOTAL					12,746,966.00	365	TOTAL			11,941,501.00	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	5,168,217.00	375
2. Salaries of Instructional Aides Per EC 41011.		2100	444,304.00	380
3. STRS.		3101 & 3102	556,697.00	382
4. PERS.		3201 & 3202	47,298.00	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	111,286.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	823,768.00	385
7. Unemployment Insurance.		3501 & 3502	2,812.00	390
8. Workers' Compensation Insurance.		3601 & 3602	135,831.00	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00	
10. Other Benefits (EC 22310).		3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			7,290,213.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			192,092.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			163,828.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.			6,934,293.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			58.07%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')				

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	58.07%
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).	11,941,501.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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July 1 Budget
2014-15 Estimated Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00	5,800,000.00		5,800,000.00	240,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	221,987.00		221,987.00		45,562.00	176,425.00	55,045.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	256,847.00		256,847.00		52,544.00	204,303.00	39,107.00
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	183,452.00		183,452.00		66,880.00	116,572.00	61,719.00
Compensated Absences Payable	50,788.00		50,788.00		15,000.00	35,788.00	5,000.00
Governmental activities long-term liabilities	713,074.00	0.00	713,074.00	5,800,000.00	179,986.00	6,333,088.00	400,871.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 301,581.00
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 9,869,124.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.06%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	410,156.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	177,054.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	26,209.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	41,289.62
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	654,708.62
9. Carry-Forward Adjustment (Part IV, Line F)	57,875.74
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	712,584.36

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	7,888,656.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,027,015.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	763,955.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	196,854.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,200.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	286,076.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	112,836.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,308,044.38
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	781,940.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	12,367,576.38

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

5.29%

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

(Line A10 divided by Line B18)

5.76%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>654,708.62</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>15,362.15</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.95%) times Part III, Line B18); zero if negative	<u>57,875.74</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.95%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.75%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>57,875.74</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>57,875.74</u>

Approved indirect cost rate: 4.95%
Highest rate used in any program: 4.75%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	458,021.00	13,777.00	3.01%
01	3550	44,258.00	474.00	1.07%
01	4035	78,264.00	2,225.00	2.84%
01	4203	59,114.00	802.00	1.36%
01	6010	239,495.00	10,705.00	4.47%
01	7220	73,810.00	3,509.00	4.75%
13	5310	781,940.00	20,000.00	2.56%

July 1 Budget
2014-15 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	0.00		0.00	0.00
2. State Lottery Revenue	8560	175,896.00		41,880.00	217,776.00
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)		175,896.00	0.00	41,880.00	217,776.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	175,896.00			175,896.00
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			41,880.00	41,880.00
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)		175,896.00	0.00	41,880.00	217,776.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
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) 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.

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	12,067,107.00	4.07%	12,558,484.00	3.36%	12,980,652.00
2. Federal Revenues	8100-8299	10,000.00	0.00%	10,000.00	0.00%	10,000.00
3. Other State Revenues	8300-8599	1,043,120.00	-75.86%	251,758.00	0.00%	251,758.00
4. Other Local Revenues	8600-8799	199,050.00	-22.79%	153,692.00	-24.19%	116,509.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,328,021.00)	1.54%	(1,348,451.00)	2.24%	(1,378,723.00)
6. Total (Sum lines A1 thru A5c)		11,991,256.00	-3.05%	11,625,483.00	3.05%	11,980,196.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,824,492.00		5,838,932.00
b. Step & Column Adjustment				14,440.00		19,219.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,824,492.00	0.25%	5,838,932.00	0.33%	5,858,151.00
2. Classified Salaries						
a. Base Salaries				1,538,822.00		1,551,202.00
b. Step & Column Adjustment				12,380.00		9,800.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,538,822.00	0.80%	1,551,202.00	0.63%	1,561,002.00
3. Employee Benefits	3000-3999	2,387,574.00	6.55%	2,544,059.00	5.46%	2,683,063.00
4. Books and Supplies	4000-4999	922,133.00	-59.43%	374,133.00	0.00%	374,133.00
5. Services and Other Operating Expenditures	5000-5999	818,297.00	0.87%	825,437.00	0.86%	832,552.00
6. Capital Outlay	6000-6999	250,000.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	55,045.00	0.00%	55,045.00	0.00%	55,045.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(51,492.00)	0.00%	(51,492.00)	0.00%	(51,492.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	35,000.00	0.00%	35,000.00	0.00%	35,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		11,779,871.00	-5.16%	11,172,316.00	1.57%	11,347,454.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		211,385.00		453,167.00		632,742.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		761,238.29		972,623.29		1,425,790.29
2. Ending Fund Balance (Sum lines C and D1)		972,623.29		1,425,790.29		2,058,532.29
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	30,250.00		30,250.00		30,250.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	524,411.29				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	417,962.00		667,246.00		677,517.00
2. Unassigned/Unappropriated	9790	0.00		728,294.29		1,350,765.29
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		972,623.29		1,425,790.29		2,058,532.29

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	417,962.00		667,246.00		677,517.00
c. Unassigned/Unappropriated	9790	0.00		728,294.29		1,350,765.29
(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)		417,962.00		1,395,540.29		2,028,282.29
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.						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	428,559.00	0.00%	428,559.00	0.00%	428,559.00
3. Other State Revenues	8300-8599	378,242.00	0.00%	378,242.00	0.00%	378,242.00
4. Other Local Revenues	8600-8799	17,359.00	0.00%	17,359.00	0.00%	17,359.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,328,021.00	1.54%	1,348,451.00	2.24%	1,378,723.00
6. Total (Sum lines A1 thru A5c)		2,152,181.00	0.95%	2,172,611.00	1.39%	2,202,883.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				293,105.00		298,105.00
b. Step & Column Adjustment				5,000.00		5,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	293,105.00	1.71%	298,105.00	1.68%	303,105.00
2. Classified Salaries						
a. Base Salaries				440,498.00		445,498.00
b. Step & Column Adjustment				5,000.00		5,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	440,498.00	1.14%	445,498.00	1.12%	450,498.00
3. Employee Benefits	3000-3999	236,334.00	1.97%	240,986.00	0.53%	242,258.00
4. Books and Supplies	4000-4999	123,228.00	0.00%	123,228.00	0.00%	123,228.00
5. Services and Other Operating Expenditures	5000-5999	244,802.00	0.00%	244,802.00	0.00%	244,802.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	782,722.00	0.74%	788,500.00	2.41%	807,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	31,492.00	0.00%	31,492.00	0.00%	31,492.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,152,181.00	0.95%	2,172,611.00	1.39%	2,202,883.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
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.						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	12,067,107.00	4.07%	12,558,484.00	3.36%	12,980,652.00
2. Federal Revenues	8100-8299	438,559.00	0.00%	438,559.00	0.00%	438,559.00
3. Other State Revenues	8300-8599	1,421,362.00	-55.68%	630,000.00	0.00%	630,000.00
4. Other Local Revenues	8600-8799	216,409.00	-20.96%	171,051.00	-21.74%	133,868.00
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)		14,143,437.00	-2.44%	13,798,094.00	2.79%	14,183,079.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,117,597.00		6,137,037.00
b. Step & Column Adjustment				19,440.00		24,219.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,117,597.00	0.32%	6,137,037.00	0.39%	6,161,256.00
2. Classified Salaries						
a. Base Salaries				1,979,320.00		1,996,700.00
b. Step & Column Adjustment				17,380.00		14,800.00
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	1,979,320.00	0.88%	1,996,700.00	0.74%	2,011,500.00
3. Employee Benefits	3000-3999	2,623,908.00	6.14%	2,785,045.00	5.04%	2,925,321.00
4. Books and Supplies	4000-4999	1,045,361.00	-52.42%	497,361.00	0.00%	497,361.00
5. Services and Other Operating Expenditures	5000-5999	1,063,099.00	0.67%	1,070,239.00	0.66%	1,077,354.00
6. Capital Outlay	6000-6999	250,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	837,767.00	0.69%	843,545.00	2.25%	862,545.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(20,000.00)	0.00%	(20,000.00)	0.00%	(20,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	35,000.00	0.00%	35,000.00	0.00%	35,000.00
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)		13,932,052.00	-4.21%	13,344,927.00	1.54%	13,550,337.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		211,385.00		453,167.00		632,742.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		761,238.29		972,623.29		1,425,790.29
2. Ending Fund Balance (Sum lines C and D1)		972,623.29		1,425,790.29		2,058,532.29
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	30,250.00		30,250.00		30,250.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	524,411.29		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	417,962.00		667,246.00		677,517.00
2. Unassigned/Unappropriated	9790	0.00		728,294.29		1,350,765.29
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		972,623.29		1,425,790.29		2,058,532.29

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	417,962.00		667,246.00		677,517.00
c. Unassigned/Unappropriated	9790	0.00		728,294.29		1,350,765.29
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		417,962.00		1,395,540.29		2,028,282.29
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		10.46%		14.97%
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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections)		1,384.16		1,384.16		1,384.16
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		13,932,052.00		13,344,927.00		13,550,337.00
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)		13,932,052.00		13,344,927.00		13,550,337.00
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)		417,961.56		400,347.81		406,510.11
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)		417,961.56		400,347.81		406,510.11
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	12,987,483.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	738,421.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	2,200.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	36,761.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	55,045.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	63,306.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	209,126.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				366,438.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		76,530.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				11,959,154.00

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		1,384.16
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,640.01
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	10,891,043.41	7,807.82
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	10,891,043.41	7,807.82
B. Required effort (Line A.2 times 90%)	9,801,939.07	7,027.04
C. Current year expenditures (Line I.E and Line II.B)	11,959,154.00	8,640.01
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(45,000.00)	0.00	(20,000.00)				
Other Sources/Uses Detail					0.00	63,306.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	40,000.00	0.00	20,000.00	0.00				
Other Sources/Uses Detail					63,306.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	5,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	45,000.00	(45,000.00)	20,000.00	(20,000.00)	63,306.00	63,306.00	0.00	0.00

July 1 Budget
2015-16 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(45,000.00)	0.00	(20,000.00)				
Other Sources/Uses Detail					0.00	35,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	40,000.00	0.00	20,000.00	0.00				
Other Sources/Uses Detail					35,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	5,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget
2015-16 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629		
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	45,000.00	(45,000.00)	20,000.00	(20,000.00)	35,000.00	35,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A6 and C9):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals		
	(Form RL, Line 5c)	(Form RL, Line 5c)		
	(Form A, Lines A6 and C4)	(Form A, Lines A6 and C4)		
	(Form A, Lines A6 and C9)	(Form A, Lines A6 and C9)	(If Budget is greater than Actuals, else N/A)	
Third Prior Year (2012-13)	1,363.47	1,356.37	0.5%	Met
Second Prior Year (2013-14)	1,371.96	1,395.63	N/A	Met
First Prior Year (2014-15)	1,395.63	1,395.63	0.0%	Met
Budget Year (2015-16)	1,384.16			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A6 and C9):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2012-13)		1,349	1,408	N/A	Met
Second Prior Year (2013-14)		1,364	1,450	N/A	Met
First Prior Year (2014-15)		1,449	1,417	2.2%	Not Met
Budget Year (2015-16)		1,430			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The District thought they would increase in ADA like they had the prior 2 years but experienced a decrease. This decrease has been planned in the 15/16 budget. The District will be budgeting the prior year ADA. At the same time, our Kindergarten pre-enrollment is larger than it has been in several years. We have not counted on the ADA in the budget and will wait to make sure the numbers are more solid before adding the increase to the budget.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment	
Third Prior Year (2012-13)	1,349	1,408	95.8%	
Second Prior Year (2013-14)	1,396	1,450	96.3%	
First Prior Year (2014-15)	1,384	1,417	97.7%	
Historical Average Ratio:			96.6%	
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.1%	

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A6 and C9)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment		Status
Budget Year (2015-16)	1,384	1,430	96.8%		Met
1st Subsequent Year (2016-17)	1,384	1,430	96.8%		Met
2nd Subsequent Year (2017-18)	1,384	1,430	96.8%		Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)	
LCFF Target (Reference Only)		13,239,201.00	13,381,381.00	13,709,994.00	
		Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	1,395.63	1,384.16	1,384.16	1,384.16
b.	Prior Year ADA (Funded)		1,395.63	1,384.16	1,384.16
c.	Difference (Step 1a minus Step 1b)		(11.47)	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-0.82%	0.00%	0.00%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		10,774,914.00	12,067,309.00	12,558,776.00
b1.	COLA percentage (if district is at target)	Not Applicable			
b2.	COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c.	Gap Funding (if district is not at target)		1,325,746.00	491,461.00	422,498.00
d.	Economic Recovery Target Funding (current year increment)				
e.	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		1,325,746.00	491,461.00	422,498.00
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)		12.30%	4.07%	3.36%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)			11.48%	4.07%	3.36%
LCFF Revenue Standard (Step 3, plus/minus 1%):			10.48% to 12.48%	3.07% to 5.07%	2.36% to 4.36%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	10,794,752.00	12,067,107.00	13,381,381.00	13,709,994.00
District's Projected Change in LCFF Revenue:		11.79%	10.89%	2.46%
LCFF Revenue Standard:		10.48% to 12.48%	3.07% to 5.07%	2.36% to 4.36%
Status:		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)

The amount is less and misleading in 15-16 as we had a decline in ADA. The District uses the FCMAT LCFF Calculator to project income. CUSD also uses the School Services LCFF Calculator

5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2012-13)	7,327,000.99	8,450,956.44	86.7%
Second Prior Year (2013-14)	8,332,178.47	9,568,271.52	87.1%
First Prior Year (2014-15)	9,279,108.00	10,627,138.00	87.3%
	Historical Average Ratio:		87.0%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	3.0%	5.0%	5.0%
	84.0% to 90.0%	82.0% to 92.0%	82.0% to 92.0%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2015-16)	9,750,888.00	11,744,871.00	83.0%	Not Met
1st Subsequent Year (2016-17)	9,934,193.00	11,137,316.00	89.2%	Met
2nd Subsequent Year (2017-18)	10,102,216.00	11,312,454.00	89.3%	Met

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

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

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

Explanation:
(required if NOT met)

The numbers projected in 15-16 are before any salary increase will be granted which is always anticipated but not budgeted. The District has carefully looked at all positions to insure they are budgeted. There is \$800,000 one time funding that is budgeted in the 4000-6000 objects which throws off the total expenditure amount. This is anticipated for 15-16 only.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	11.48%	4.07%	3.36%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	1.48% to 21.48%	-5.93% to 14.07%	-6.64% to 13.36%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	6.48% to 16.48%	-9.3% to 9.07%	-1.64% to 8.36%

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 (2014-15)	554,117.00		
Budget Year (2015-16)	438,559.00	-20.85%	Yes
1st Subsequent Year (2016-17)	438,559.00	0.00%	No
2nd Subsequent Year (2017-18)	438,559.00	0.00%	No

Explanation:
(required if Yes)

in 14-15 the District had a Title I Grant that expired thus decreasing the income by \$75K

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2014-15)	720,555.00		
Budget Year (2015-16)	1,421,362.00	97.26%	Yes
1st Subsequent Year (2016-17)	630,000.00	-55.68%	Yes
2nd Subsequent Year (2017-18)	630,000.00	0.00%	No

Explanation:
(required if Yes)

One time funding of \$800K is budgeted in 15-16 which throws off any projections.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2014-15)	331,303.00		
Budget Year (2015-16)	216,409.00	-34.68%	Yes
1st Subsequent Year (2016-17)	171,051.00	-20.96%	Yes
2nd Subsequent Year (2017-18)	133,868.00	-21.74%	Yes

Explanation:
(required if Yes)

ROP income is budgeted to decline to zero in the next few years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2014-15)	831,935.00		
Budget Year (2015-16)	1,045,361.00	25.65%	Yes
1st Subsequent Year (2016-17)	497,361.00	-52.42%	Yes
2nd Subsequent Year (2017-18)	497,361.00	0.00%	No

Explanation:
(required if Yes)

One time funding of \$800K is budgeted in 15-16 which throws off any projections

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

First Prior Year (2014-15)	1,137,166.00		
Budget Year (2015-16)	1,063,099.00	-6.51%	Yes
1st Subsequent Year (2016-17)	1,070,239.00	0.67%	No
2nd Subsequent Year (2017-18)	1,077,354.00	0.66%	No

Explanation:
(required if Yes)

One time funding of \$800K is budgeted in 15-16 which throws off any projections

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 (2014-15)	1,605,975.00		
Budget Year (2015-16)	2,076,330.00	29.29%	Not Met
1st Subsequent Year (2016-17)	1,239,610.00	-40.30%	Not Met
2nd Subsequent Year (2017-18)	1,202,427.00	-3.00%	Met

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

First Prior Year (2014-15)	1,969,101.00		
Budget Year (2015-16)	2,108,460.00	7.08%	Met
1st Subsequent Year (2016-17)	1,567,600.00	-25.65%	Not Met
2nd Subsequent Year (2017-18)	1,574,715.00	0.45%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

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

in 14-15 the District had a Title I Grant that expired thus decreasing the income by \$75K

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

One time funding of \$800K is budgeted in 15-16 which throws off any projections.

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

ROP income is budgeted to decline to zero in the next few years.

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

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

One time funding of \$800K is budgeted in 15-16 which throws off any projections

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

One time funding of \$800K is budgeted in 15-16 which throws off any projections

7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	13,932,052.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	13,932,052.00	417,961.56	0.00	Not 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. Green School Facilities Act of 1998)
	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
x	Other (explanation must be provided)

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

The District is not required to meet the 3% Required for RRMA as they are only mandated to expend 2% under the Leroy Greene Lease-Purchase Program and report in Resource 8100.

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 (2012-13)	Second Prior Year (2013-14)	First Prior Year (2014-15)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	321,294.00	353,360.00	649,374.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	321,294.00	353,360.00	649,374.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	10,709,787.07	11,778,666.83	12,987,483.00
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)	10,709,787.07	11,778,666.83	12,987,483.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	3.0%	3.0%	5.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.0%	1.7%

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 (2012-13)	(101,409.89)	8,450,956.44	1.2%	Not Met
Second Prior Year (2013-14)	(214,625.53)	9,568,271.52	2.2%	Not Met
First Prior Year (2014-15)	(359,475.00)	10,690,444.00	3.4%	Not Met
Budget Year (2015-16) (Information only)	211,385.00	11,779,871.00		

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)

The District recognizes it is deficit spending and is monitoring that each year.

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 (2012-13)	1,342,018.00	1,436,748.71	N/A	Met
Second Prior Year (2013-14)	1,335,339.00	1,335,338.82	0.0%	Met
First Prior Year (2014-15)	1,347,994.00	1,120,713.29	16.9%	Not Met
Budget Year (2015-16) (Information only)	761,238.29			

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)

The District realizes it can only spend the "beginning balance" once as it is one time funding and is monitoring that fact closely.

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 and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

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

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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, Lines A6 and C4):	1,384		
District's Reserve Standard Percentage Level:	3%	5%	5%

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

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

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

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

No

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	13,932,052.00	13,344,927.00	13,550,337.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	13,932,052.00	13,344,927.00	13,550,337.00
4. Reserve Standard Percentage Level	3%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	417,961.56	667,246.35	677,516.85
6. Reserve Standard - by Amount (\$65,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	417,961.56	667,246.35	677,516.85

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	417,962.00	667,246.00	677,517.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	728,294.29	1,350,765.29
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	417,962.00	1,395,540.29	2,028,282.29
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	10.46%	14.97%
District's Reserve Standard (Section 10B, Line 7):	417,961.56	667,246.35	677,516.85
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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 (2014-15)	(1,130,212.00)			
Budget Year (2015-16)	(1,328,021.00)	197,809.00	17.5%	Not Met
1st Subsequent Year (2016-17)	(1,348,451.00)	20,430.00	1.5%	Met
2nd Subsequent Year (2017-18)	(1,378,723.00)	30,272.00	2.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2014-15)	0.00			
Budget Year (2015-16)	0.00	0.00	0.0%	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2014-15)	35,000.00			
Budget Year (2015-16)	35,000.00	0.00	0.0%	Met
1st Subsequent Year (2016-17)	35,000.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	35,000.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?			No	

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

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

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

- 1a. 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)

The District monitors contributions and is aware of the cost of each and every program.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	0000	0000	176,425
Certificates of Participation				
General Obligation Bonds	40	Taxpayer Revenue Separate Fund		5,800,000
Supp Early Retirement Program	3	0000	0000	116,572
State School Building Loans				
Compensated Absences	1			35,788

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

Golden Handshake STRS	7	0000	0000	204,303
TOTAL:				6,333,088

Type of Commitment (continued)	Prior Year (2014-15) Annual Payment (P & I)	Budget Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Capital Leases	55,045	55,045	55,045	55,045
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	65,753	61,719	54,853	0
State School Building Loans				
Compensated Absences	5,000	5,000	5,000	5,000
Other Long-term Commitments (continued):				
Golden Handshake STRS	41,131	39,107	37,085	35,062
Total Annual Payments:	166,929	160,871	151,983	95,107
Has total annual payment increased over prior year (2014-15)?				
	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)

No

2. For the district's OPEB:

- a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

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

CUSD does not have a true OPEB as the amount is finite and there are no new employees added to the program. All costs expire in 3 years.

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

Other

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

Self-Insurance Fund

Governmental Fund

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

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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
97,815.00	61,719.00	54,853.00

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	73.0	75.0	75.0	75.0

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 negotiations have not begun as of this date. We do not anticipate negotiating until Fall 2015

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

60,000

7. Amount included for any tentative salary schedule increases

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

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
15,000	15,000	15,000
1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	63.0	68.0	70.0	70.0

Classified (Non-management) Salary and Benefit Negotiations

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

No

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.If Yes, and the corresponding public disclosure documents
have not been filed with the COE, complete questions 2-5.

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

Negotiations for 15-16 have not started

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2015-16)1st Subsequent Year
(2016-17)2nd Subsequent Year
(2017-18)Is the cost of salary settlement included in the budget and multiyear
projections (MYPs)?**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

20,000

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
5,000	5,000	5,000
1.0%	1.0%	1.0%

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

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

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

Classified (Non-management) - Other

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

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	12.5	13.0	13.0	13.0

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

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

No

If Yes, complete question 2.

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

Negotiations for 15-16 have not started

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

15,000

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
3,000	3,000	3,000
1.0%	1.0%	1.0%

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 17, 2015

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

No

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SACS2015 Financial Reporting Software - 2015.1.0
6/9/2015 1:59:33 PM

06-61598-0000000

July 1 Budget
2015-16 Budget
Technical Review Checks

Colusa Unified

Colusa County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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06-61598-0000000

July 1 Budget
2014-15 Estimated Actuals
Technical Review Checks

Colusa Unified

Colusa County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.