



March 2017



## 2016-2017 Second Interim Budget

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## **2017-2018 Second Interim Budget**

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**Ripon Unified School District**  
**2016-17 Second Interim Report and Multiyear Fiscal Projection**  
**As of January 31, 2016**  
Presented March 13, 2017

Interim budget reports provide a picture of a district's financial condition during the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The Second Interim Report is from July 1<sup>st</sup> through January 31<sup>st</sup>, and projects financial activity through June 30<sup>th</sup>. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, as well as, the financial condition of the Ripon Unified School District as of the second reporting period. In addition, the Second Interim Report contains detailed budget, multi-year projections, and estimated cash flow reports.

The Second Interim report reflect changes since the Adoption of the Proposed Budget which included know facts and projections as presented at the "May Revision" prior to the State adopted budget.

**2016-17 State Budget & Proposition 98 Revenues**

**Summary of Budget Adoption**

The Governor signed the state budget and accompanying trailer bills on June 27, 2016.

**Significant Adjustments since the Second Interim relating to Ripon USD**

On January 10, 2017, Gov. Brown released his 2017-18 budget proposal that will impact second interim MYPs. The governor opened his proposal reporting that recent state revenue indicated the "tide has begun to turn" and that "the trajectory of general fund revenue growth" has declined from estimates used by the administration when the 2016-17 budget was enacted. As a result, the state faces a deficit of \$2 billion unless corrective action is taken. Thus the governor proposed several adjustments, including an adjustment in the Proposition 98 spending guarantee from 2015-16 through 2017-18. These changes have a significant impact on the multiyear projection for the 17/18 budget. With no changes in budget, the district may be in qualified status next year.

The proposal provided for an increase of \$744 million in LCFF gap funding over current levels. This increase is sufficient to cover only the growth in the statewide LCFF target due to the 1.48% statutory COLA yet is a significant reduction from the \$2.2 billion projected in June 2016.

Specific changes to the each budget object code may be found on the assumption pages. In addition, an extended summary of the multiyear projection has been provided which demonstrates the potential of qualified budget status for the 2018-2019 school year.

## Local Control Funding Formula

Full implementation of the LCFF is now projected by the governor to be complete by 2020-21. While the economy has improved quickly, revenue increases to the state now have slowed, underperforming projections. In his January budget proposal, the governor revised projections for gap closure in the out years. Districts should incorporate these revised figures into their MYPs to understand their potential impact on district multiyear reserves.

Grade Level	2016-17 Target Base Grant	2016-17 Target GSA	2017-18 Target Base Grant	2017-18 Target GSA	2018-19 Target Base Grant	2018-19 Target GSA
Grades TK-3	\$7,083	\$737	\$7,188	\$748	\$7,361	\$766
Grades 4-6	\$7,189		\$7,295		\$7,470	
Grades 7-8	\$7,403		\$7,513		\$7,693	
Grades 9-12	\$8,578	\$223	\$8,705	\$226	\$8,914	\$232

FCMAT has updated COLA and gap funding figures based on the Governor's proposed budget.

While the annual gap-closure percentage estimates may seem large, the remaining gap to fill has shrunk significantly. This means that gap-closure percentages will increase, yet result in smaller actual funding increases for school districts.

	Estimate 2016-17	Estimate 2017-18	Estimate 2018-19	Estimate 2019-20	Estimate 2020-21
<b>LCFF Gap Funding Percentage</b>	55.28%	23.67%	53.85%	68.94%	100%
<b>Annual COLA</b>	0.00%	1.48%	2.4%	2.53%	2.66%

A few key points about gap funding factors:

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

## **Supplemental and Concentration Grants**

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

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

## **Local Control Accountability Plans**

In November 2016 the State Board of Education approved a revised LCAP Template for use in developing 2017-18 LCAPs. The most significant changes include the addition of a Plan Summary, a shift from a rolling three-year plan to a static three-year plan, and the inclusion of linkages to the California School Dashboard (previously known as the LCFF Rubrics).

The Plan Summary section contains prompts for additional fiscal information that was not previously required in the LCAP. LEAs will now be required to list total anticipated LCFF revenues and total budgeted general fund expenditures. The Plan Summary must also include some description of how budgeted general fund expenditures that are **not** included in the LCAP Actions and Services will be spent.

In addition to the fiscal information above, the Plan Summary must also contain summary descriptions of key elements of the LCAP, and some explicit references to the California School Dashboard, the web-based system and data display that is the cornerstone of the state's new accountability system for public schools. LEAs received initial login credentials to privately view their dashboard data in February, and the dashboard is expected to go public in March.

The change to a static three-year plan means that the LCAPs for the next three fiscal years will each cover the same three-year period (2017-18, 2018-19, and 2019-20). One implication of this change is that after 2017-18, the three years of the LCAP will not match the three years of the budget multiyear projection until a new three-year static LCAP cycle starts in 2020-21.

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

## STRS / PERS Retirement, Budget & MYP

On December 21, the CalPERS Board took action to approve a 0.5% reduction in its investment return assumption, from 7.5% to 7.0%. CalPERS estimates that for every 0.25% reduction in its assumed rate of return on investments, a 1% increase in the school employer contribution rate would be required to maintain the funded level.

The effect of the decreased return assumption will be implemented over the next three years, with the impact on the PERS pension fund starting in 2017, and the impact to local government and school employers starting in fiscal year 2018-19. The multiyear rollout allows school districts to make the adjustment in their MYPs.

Below are the anticipated CalPERS Employer Contribution Rates reflecting the increases:

Fiscal Year	CalPERS Projected Employer Contribution Rate
2016-17	13.888%
2017-18	15.8%
2018-19	18.7%
2019-20	21.6%
2020-21	24.9%
2021-22	26.4%
2022-23	27.4%
2023-24 going forward	28.2%

On February 1 the CalSTRS Board lowered its earnings forecast from 7.5% to 7% following a similar action by the CalPERS Board mentioned above. Unlike the CalPERS action that raised employer contribution rates, the CalSTRS employer rates remain unchanged for Second Interim and are expected to remain unchanged until the 2020-21 fiscal year. Post California Public Employees' Pension Reform Act (PEPRA) certificated employees hired since 2012 will have their employee contribution increase by 0.5% for 2017-18, and another 0.5% in 2018-19 to a total of 1% over the two-year period.

Below are the CalSTRS Employer Contribution Rates:

Year	Employer
2016-17	12.58%
2017-18	14.43%
2018-19	16.28%
2019-20	18.13%
2020-21 going forward	19.10%

Although the governor acknowledged further deterioration to the condition of STRS and PERS in his Governor's Message on the proposed 2017-18 state budget, the governor proposes no additional revenue to offset the increased employer retirement contributions.

When fully enacted, the new rates will achieve what the state Legislature intended four years ago with the passage of PEPRA, with school districts bearing 70% of the increased contributions, the state bearing 20%, and employees bearing 10%.

## 2016-17 RUSD Primary Budget Components

- ❖ Average Daily Attendance (ADA), excluding County Office ADA, is estimated at 3039.87
  - Estimate ADA is anticipated to increase as new housing becomes developed and occupied. Projections will include these increases as new housing starts break ground.

The District's estimated unduplicated pupil percentage for supplemental & concentration funding is estimated to be 37.50%.

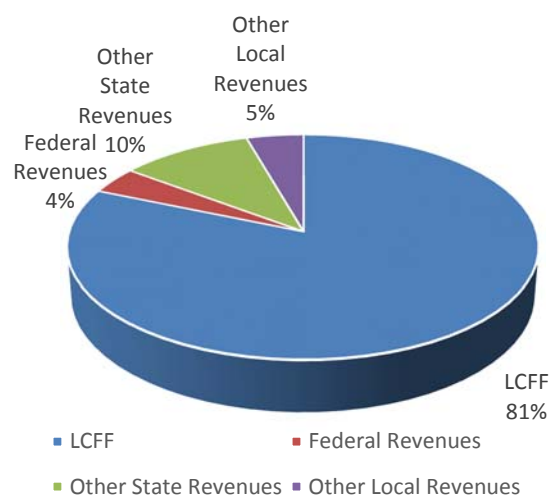
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.
- ❖ Additional planning factors for the Second Interim and MYP are demonstrated in the table below.

Planning Factor	2016-17	2017-18	2018-19
COLA (Department of Finance - DOF)	<b>0.00%</b>	<b>1.48%</b>	<b>2.40%</b>
LCFF Gap Funding Percentage (DOF)	<b>55.28%</b>	<b>23.67%</b>	<b>53.85%</b>
STRS Employer Statutory Rates	12.58%	14.43%	16.28%
PERS Employer Projected Rates	13.888%	<b>15.80%</b>	<b>18.7%</b>
Lottery – Unrestricted per ADA	\$144	\$144	\$144
Lottery – Prop. 20 per ADA	\$45	\$45	\$45
Mandated Cost per ADA for One-Time Allocations	\$214	<b>\$48</b>	\$0
Mandate Block Grant for Districts – K-8 per ADA	\$28.42	\$29.87	\$29.87
Mandate Block Grant for Districts – 9-12 per ADA	\$56	\$57.36	\$57.36

## General Fund Revenue Components

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

Description	Amount
Local Control Funding Formula	\$25,156,746
Federal Revenues	\$1,203,792
Other State Revenues	\$3,192,293
Other Local Revenues	\$1,373,228
<b>TOTAL</b>	<b>\$30,926,059</b>



## **Education Protection Account**

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

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

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

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

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

## **One-Time Mandate Discretionary Funding**

\$1.28 billion is allocated to offset the outstanding mandate backlog, \$194.2 million of which satisfies the 2009-10 Prop. 98 minimum guarantee. The CDE has calculated a per-student allocation rate of \$214 per ADA. This rate has been reduced to \$48 per ADA for 2017-18 which impacts the multi year projection. The intent is for these one-time funds to be used for deferred maintenance, professional development, induction for beginning teachers, instructional materials, technology and other support for the state content standard implementation; however, these funds are not restricted.

## **Governmental Accounting Standards Board (GASB) 68**

District has complied with GASB Statement No. 68 reporting requirements in the 2014-15 financial reports. A note included in the annual audit will report the district's proportionate share of the net pension liability (NPL) for both CalSTRS and CalPERS retirees. The district determines this number based on information provided by the retirement systems.

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

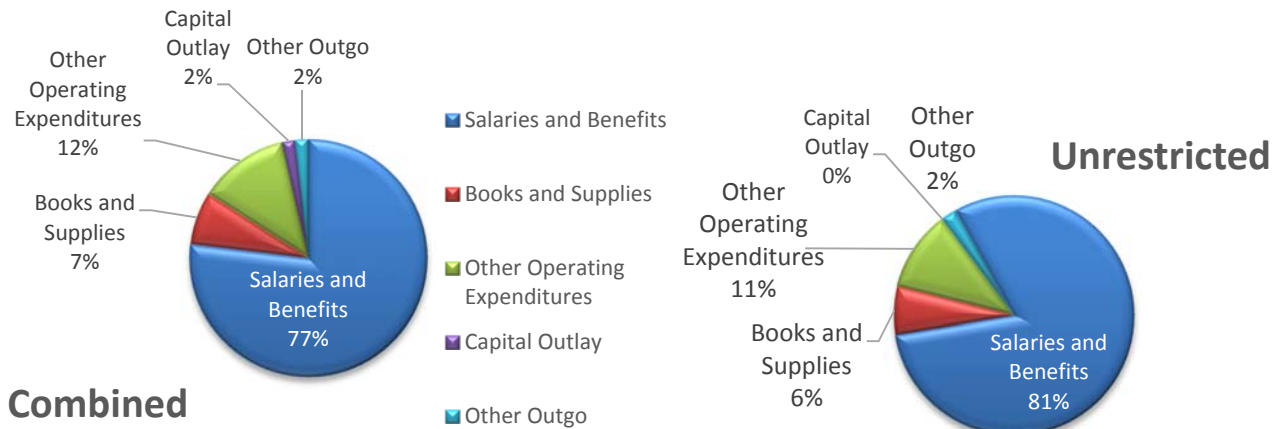
For CalSTRS: [http://www.calstrs.com/sites/main/files/file-attachments/6-30-4\\_financial\\_statement\\_final.pdf](http://www.calstrs.com/sites/main/files/file-attachments/6-30-4_financial_statement_final.pdf).  
Agency listings start on page 71.

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

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

### **Operating Expenditure Components**

The General Fund is used for the majority of the functions within the District. As illustrated below, the largest part of expenditures are salaries and benefits that comprise of approximately 80% of the District's unrestricted budget, and approximately 75% of the total General Fund budget.



Description	Unrestricted	Combined
Certificated Salaries	\$11,038,894	\$12,957,190
Classified Salaries	\$2,937,006	\$3,904,948
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$4,529,043	\$6,949,130
Books and Supplies	\$1,485,694	\$2,226,561
Other Operating Expenditures	\$2,515,868	\$3,809,207
Capital Outlay	\$0	\$550,815
Other Outgo	\$485,991	\$572,396
<b>TOTAL</b>	<b>\$22,992,495</b>	<b>\$30,970,246</b>

### **General Fund Summary**

Districts must plan for the slowing of funding growth. The largest funding increases from LCFF implementation are behind us and state revenue growth has slowed. The approval of income tax extension (Proposition 55) by California voters will continue to support state revenues through 2030, but the revenue is expected to be volatile and there is uncertainty as to how much revenue actually will be generated.

Districts must plan for increases in fixed operating costs: most predominantly, statutory employment compensation. Recently, the state enacted minimum wage increases that will raise the minimum wage annually until it reaches \$15 per hour in 2022. CalPERS and CalSTRS both presented employer contribution schedules that increase over the next several years. The most recent CalPERS schedule shows employer contribution rates doubling from the current employer contribution rate within the next seven years, and the CalSTRS actuarial firm stated the expected "increase [in] unfunded liability will likely result in the need for higher contributions in the future." Employers must anticipate these planned increases in pension contributions and the potential for additional adjustments to meet pension obligations.

The experience of the most recent recession has clearly demonstrated the minimum levels are insufficient to protect educational programs from severe disruption in an economic downturn. In such an uncertain environment, all districts should strive to maintain fiscal solvency and protect the integrity of educational programs by:

1. Maintaining adequate reserves to allow for unanticipated circumstances.
2. Maintaining fiscal flexibility by limiting commitments to future increased expenditures based on projections of future revenue growth, and/or establishing contingencies that allow expenditure plans to be changed as needed.

The District's 2016-17 General Fund projects a total operating deficit of \$ 44,187.36 which demonstrates that current operating expenses exceed revenue. The change in deficit spending is primarily due to the shift in funding strategies for the one-time expenditure supporting the bleacher project to fund 14, Deferred Maintenance. This shift is necessary as the State budget priorities have changed. Additional facility priorities will need to be placed on hold until the certainty of the State Budget for the 17/18 school year is known.

The ending fund balance is \$ 8,739,107.64. The components of the District's fund balance are as follows: revolving cash \$5,000; assignments \$ 5,014,663; restricted programs \$ 1,861,229; and economic uncertainty \$ 1,858,215.

Deficit spending will occur as one time projects are prioritized and expensed. This is a normal occurrence as one time balances are expended. However, Ripon Unified has assigned expenditures to the ending fund balance that currently do not have a guaranteed ongoing revenue stream. Caution is extremely important in assigning ongoing expenditures to the ending fund balance as this is not an ongoing revenue stream. It is anticipated that enrollment will increase to cover

### **Cash Flow**

The District is anticipating having positive monthly cash balances.

## Fund Summaries

As illustrated below, Funds 13-99 are anticipated to have a positive ending fund balance at June 30, 2017.

Fund 13	Cafeteria Special Revenue Fund A review of fund activities has occurred.	\$ 104,059
Fund 14	Deferred Maintenance Fund Bleacher project to be paid July 2017.	1,296,448
Fund 21	Building Fund	877,256
Fund 25	Capital Facilities Fund	3,882,999
Fund 35	County School Facilities Fund	29,529
Fund 40	Special Reserve Capital Outlay	9,696
Fund 51	Bond Interest and Redemption Fund	1,856,086
Fund 67	Self-Insurance Fund	148,693

### ***Conclusion:***

In the projection years, funding growth is expected to be limited as target funding approaches; employer contributions to retirement benefits are scheduled to rise; and requirements to improve academic performance increase. Special attention must be paid to out-year projections and the contributing factors both within and outside the control of district decision makers. To maximize success, the district will need to make deliberate use of resources and prudent fiscal decisions.

The projection supports that the District will be able to meet its financial obligations for the current and subsequent years. The Ripon Unified School District certifies that its financial condition is positive; a positive certification states that based upon current projections, a district will be able to meet its financial obligations for the current fiscal year and subsequent two fiscal years. ***However, careful attention must be given to the next year's budget as it is anticipated at this time the district may be in qualified status.*** Administration is confident that the District will be able to maintain an economic uncertainty reserve of six percent, and have the necessary cash in order to ensure that the District remains fiscally solvent.

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

Contributions to the Ripon USD budget process: San Joaquin County Office (SJCOE), School Services of California (SSCAL), Fiscal Crisis Management Team (FCMAT), California Department of Education (CDE), and California Association of Business Officials (CASBO). A special thank you to Jeri Blote, SJCOE Coordinator and Michelle Harmon, RUSD Account Technician I.



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

**2016-17 2nd Interim**

\_\_\_\_\_  
Ripon Unified School District

**District**

The undersigned, hereby certify that the Board of Education of the \_\_\_\_\_ Ripon Unified \_\_\_\_\_ School District, at its meeting on \_\_\_\_\_ March 13, 2017 \_\_\_\_\_, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the 2nd Interim Financial Report, and upon which the District's multiyear financial projections are based.

Signed: \_\_\_\_\_  
President, Board of Education

Date: \_\_\_\_\_  
13-Mar-17

Signed: \_\_\_\_\_  
District Superintendent

Date: \_\_\_\_\_  
13-Mar-17



**2016-17 2nd Interim**  
**Ripon Unified School District**  
**District**

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

	2016-17 1st Interim Totals	2nd Interim (Unrestricted Only) 2016-17	Projected (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19
<b>REVENUES:</b>				
<b>LCFF Funding Sources (8010-8099):</b>				
ADA Used for LCFF (Funded):		3069.4 ADA	3069.4 ADA	3066.6 ADA
Estimated P-2 ADA:		3069.4 ADA	3069.4 ADA	36066.6 ADA
Total Change from Prior Period		\$ 235,139	\$ 341,979	\$ 906,218
Adjusted Budget Amount	\$ 24,921,607	\$ 25,156,746	\$ 25,498,725	\$ 26,404,943
Please describe reason(s) for changes:		In Lieu Charter Tax 63470	In Lieu Charter Tax -142638	In Lieu Charter Tax -84834
		EPA (resource 1400) 34416	EPA (resource 1400) -264184	EPA (resource 1400) -326895
		LCFF funding 137253	LCFF funding 748801	LCFF funding 1317947
<b>Federal Revenue (8100-8299):</b>				
% Increase (Decrease) included in:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				

	1st Interim Totals	2nd Interim (Unrestricted Only) 2016-17	Projected (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19
<b><u>State Revenue (8300-8599):</u></b>				
COLA % Used for:		% \$	% \$	% \$
One time \$ included in:		\$	\$ (427,807)	\$ (147,331)
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ (427,807)	\$ (147,331)
Adjusted Budget Amount	\$ 1,111,821	\$ 1,111,821	\$ 684,014	\$ 536,683
Please describe reason(s) for changes:			Mandate One-Time (resource 0070) 16/17 -575138	Mandate One-Time (resource 0070) 17/18 -147331
			Mandate One-Time (resource 0070) 17/18 147331	
<b><u>REVENUES Cont.:</u></b>				
<b><u>Local Revenue (8600-8799):</u></b>				
% Incr.(Decr.) included in:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ (5,000)	\$ (19,600)	\$
Total Change from Prior Period		\$ (5,000)	\$ (19,600)	\$ -
Adjusted Budget Amount	\$ 409,246	\$ 404,246	\$ 384,646	\$ 384,646
Please describe reason(s) for changes:		Pupil Transportation Fees -5000	ERATE for phones -19600	

	1st Interim Totals	2nd Interim (Unrestricted Only) 2016-17	Projected (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19
<b><u>Transfers In/Sources (8900-8979):</u></b>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ _____	\$ _____	\$ _____
Adjusted Budget Amount	\$ _____	\$ _____	\$ _____	\$ _____
Please describe reason(s) for changes:		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
<b><u>Contributions (8980-8999):</u></b>				
(Incr.)Decr. for Sp. Ed. :		\$ _____	\$ _____	\$ _____
( Incr.)Decr. for On-going Major Maint (RRM). :		\$ _____	\$ _____	\$ _____
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ _____	\$ _____	\$ _____
Adjusted Budget Amount	\$ (4,105,214)	\$ (4,056,133)	\$ (3,616,002)	\$ (3,665,160)
Please describe reason(s) for changes:		Special Ed (resource 6500) 49281	Routine Restricted Maintenance (rc 8150) 32728	Routine Restricted Maintenance (rc 8150) 24977
		Special Ed (resource 3315) -200	Cert. Step/Column Special Ed (rc 31xx/65xx) 24437	Cert. Step/Column Special Ed (rc 31xx/65xx) 22903
			Class. Step/Column Special Ed (rc 31xx/65xx) 2704	Class. Step/Column Special Ed (rc 31xx/65xx) 1278
			Routine Restricted Maintenance (rc 8150) -500000	
<b><u>TOTAL Other Financing Sources (8910-8999):</u></b>				
Total Change from Prior Period		\$ 49,081	\$ 440,131	\$ (49,158)
Adjusted Budget Amount	\$ (4,105,214)	\$ (4,056,133)	\$ (3,616,002)	\$ (3,665,160)
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 22,337,460</b>	<b>\$ 22,616,680</b>	<b>\$ 22,951,383</b>	<b>\$ 23,661,112</b>

	1st Interim Totals	2nd Interim (Unrestricted Only) 2016-17	Projected (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19
<b><u>EXPENSES:</u></b>				
<b><u>Object 1XXX:</u></b>		<b><u>% Increase/(Decrease)</u></b>	<b><u>% Increase/(Decrease)</u></b>	<b><u>% Increase/(Decrease)</u></b>
Step & Column included in:		<b><u>\$ Increase/(Decrease)</u></b>	<b><u>\$ Increase/(Decrease)</u></b>	<b><u>\$ Increase/(Decrease)</u></b>
Settlement included in:				
Other:				
Growth Positions:				
One time \$ included in:				
Plus(Minus) Other \$ changes:				
Total Change from Prior Period				
Adjusted Budget Amount				

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

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

Please describe reason(s) for changes:	Site Budget revisions	7277	Step and Column	160772	Step and Column	137023
			2.0 FTE Singleton Eliminations	108000	1.0 FTE Singleton Eliminations	54000
			RUDTA 15/16 Negotiations Ongoing Costs	579960	1.0 FTE Growth due to enrollment increase	54000
			1.0 FTE Growth due to enrollment increase	54000		

<b><u>Object 2XXX:</u></b>		<b><u>% Increase/(Decrease)</u></b>	<b><u>% Increase/(Decrease)</u></b>	<b><u>% Increase/(Decrease)</u></b>	<b><u>% Increase/(Decrease)</u></b>
Step included in:		<b><u>\$ Increase/(Decrease)</u></b>	<b><u>\$ Increase/(Decrease)</u></b>	<b><u>\$ Increase/(Decrease)</u></b>	<b><u>\$ Increase/(Decrease)</u></b>
Settlement included in:					
Other:					
Growth Positions:					
One time \$ included in:					
Plus(Minus) Other \$ changes:					
Total Change from Prior Period					
Adjusted Budget Amount					
Please describe reason(s) for changes:					


	1st Interim Totals	2nd Interim (Unrestricted Only) 2016-17	Projected (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19	
<b>Object 3XXX:</b>					
Change in Statutory Benefits:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)	
Increase in Statutory due to Step & Column	%	\$ 42,992	%	\$ 43,647	
Increase in Statutory due to Settlement	%	\$ 103,728	%	\$ -	
Incr./Decr. in Statutory due to rate changes	%	\$ 278,145	%	\$ 313,946	
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ 28,974	%	\$ 21,314	
Total \$ Change in Statutory		\$ -	\$ 453,839	\$ 378,908	
Change in Health & Welfare :					
Incr./Decr. in H & W due to rate changes	%	\$	%	\$	
Incr./Decr. in H & W due to CAP change	%	\$	%	\$	
Incr./Decr. in H & W due to other	%	\$ 129,026	%	\$	
Incr./Decr. in H & W due to +/- positions	%	\$ 20,610	%	\$ 13,740	
Are you budgeting at the CAP ?	Yes/No				
Total \$ Change in H & W		\$ 129,026	\$ 20,610	\$ 13,740	
Changes in Other Benefits:	%	\$	%	\$	
Total \$ Change in Benefits:		\$ 129,026	\$ 474,449	\$ 392,648	
One time benefit \$ included above:		\$	\$	\$	
Total Change from Prior Period		\$ 129,026	\$ 474,449	\$ 392,648	
Adjusted Budget Amount	\$ 4,400,015	\$ 4,529,041	\$ 5,003,491	\$ 5,396,139	
Please describe changes next page:					
Move PARS retirement payment	127916	Step/Column salary increase	42992	Step/Column salary increase	43647
from object codes 7438/9 to 3931		RUDTA Salary Schedule increase	103728	STRS/PERS retirement cost increase	313946
payment 2 of 5		STRS/PERS retirement cost increase	278145	Statutory costs due to additional positions	21314
		Statutory costs due to additional positions	28974	Health and Welfare cost due to additional pos.	6870
Site Budget revisions	1110	Health and Welfare cost due to additional pos.	20610		

	1st Interim Totals	2nd Interim (Unrestricted Only) 2016-17	Projected (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19
<b>Object 4XXX:</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ 2,232	\$	\$
Total Change from Prior Period		\$ 2,232	\$ -	\$ -
Adjusted Budget Amount	\$ 1,483,463	\$ 1,485,695	\$ 1,485,695	\$ 1,485,695

Please describe reason(s) for changes:				
	Site/Department budget revisions	-2232		

**EXPENSES Cont.:**

<b>Object 5XXX:</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ 21,183	\$	\$
Total Change from Prior Period		\$ 21,183	\$ -	\$ -
Adjusted Budget Amount	\$ 2,494,686	\$ 2,515,868	\$ 2,515,868	\$ 2,515,868

Please describe reason(s) for changes:				
	Copier overage charges	34000		
	Site/Department budget revisions	-12817		

	1st Interim Totals	2nd Interim (Unrestricted Only) 2016-17	Projected (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19
<b>Object 6XXX:</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ (34,000)	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ (34,000)	\$ -	\$ -
Adjusted Budget Amount	\$ 34,000	\$ -	\$ -	\$ -

Please describe reason(s) for changes:				
		Reclass to copier overage charges -34000		

**Other Outgo - Objects 7100-7299, 7400-7499**

% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$ 34,222	\$ 40,522
One time \$ included in:		\$ (127,603)	\$	\$
Total Change from Prior Period		\$ (127,603)	\$ 34,222	\$ 40,522
Adjusted Budget Amount	\$ 702,157	\$ 574,554	\$ 608,776	\$ 649,298

Please describe reason(s) for changes:									
Speical Education LCFF County Transfer		313	RC 0000	SPED excess cost	30000	RC 0000	SPED excess cost	30000	
Move PARS retirement payment to obj 3xxx		-127916		LCFF Couty Transfer	4222		LCFF Couty Transfer	10522	

	1st Interim Totals	2nd Interim (Unrestricted Only) 2016-17	Projected (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19
<b>Direct Support/Indirect Costs - Objects 7300-7399</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$ 10,112	\$
One time \$ included in:		\$ 1,751	\$	\$
Total Change from Prior Period		\$ 1,751	\$ 10,112	\$ -
Adjusted Budget Amount	\$ (90,314)	\$ (88,563)	\$ (78,451)	\$ (78,451)
Please describe reason(s) for changes:				
		Indirect charges 1751	Title 1 inc indirect 10112	
<b>Other Financing Uses - Objects 7610-7699</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 22,992,629</b>	<b>\$ 22,992,495</b>	<b>\$ 24,469,940</b>	<b>\$ 25,206,694</b>
Please attach additional sheets as necessary.				
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (655,169)</b>	<b>\$ (375,815)</b>	<b>\$ (1,518,557)</b>	<b>\$ (1,545,582)</b>



Ripon Unified School District

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**District**

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

	2016-17 1st Interim Totals	2nd Interim (Restricted Only) 2016-17	Projected (Restricted Only) 2017-18	Projected (Restricted Only) 2018-19
<b><u>REVENUES:</u></b>				
<b><u>LCFF Funding Sources (8010-8099):</u></b>				
Total Change from Prior Period		\$	\$	\$
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<b><u>Federal Revenue (8100-8299):</u></b>				
% Increase (Decrease) included in:		% \$	% \$	% \$
One time \$ included in:		\$	\$ (106,586)	\$
Plus(Minus) Other \$ changes:		\$ (75)	\$	\$
Total Change from Prior Period		\$ (75)	\$ (106,586)	\$ -
Adjusted Budget Amount	\$ 1,203,867	\$ 1,203,792	\$ 1,097,206	\$ 1,097,206
Please describe reason(s) for changes:	Title II (resource 4035)	-75	Title I 16/17 carryover	-106586

	1st Interim Totals	2nd Interim (Restricted Only) 2016-17	Projected (Restricted Only) 2017-18	Projected (Restricted Only) 2018-19
<b><u>State Revenue (8300-8599):</u></b>				
COLA % Used for:		% \$	% \$	% \$
One time \$ included in:		\$	\$ (37,500)	\$
Plus(Minus) Other \$ changes:		\$ 2,952	\$	\$
Total Change from Prior Period		\$ 2,952	\$ (37,500)	\$ -
Adjusted Budget Amount	\$ 2,077,520	\$ 2,080,472	\$ 2,042,972	\$ 2,042,972
Please describe reason(s) for changes:		Career Tech Grant (resource 6387) 1000	College Readiness Grant (resource 7338) -37500	
		Ag Voc Ed Grant (resource 7010) 1952	Career Tech Grant now resource 9xxx obj 8699	

**REVENUES Cont.:**

**Local Revenue (8600-8799):**

% Incr.(Decr.) included in:		% \$	% \$	% \$
One time \$ included in:		\$	\$ (386,700)	\$
Plus(Minus) Other \$ changes:		\$ 266,328	\$	\$
Total Change from Prior Period		\$ 266,328	\$ (386,700)	\$ -
Adjusted Budget Amount	\$ 702,654	\$ 968,982	\$ 582,282	\$ 582,282
Please describe reason(s) for changes:		Donations (resource 9xxx) 266328	Donations (resource 9xxx) -399700	
			donations recorded as earned (cash basis)	
			Career Tech Grant (resource 9XXX obj 8699) 13000	

	1st Interim Totals	2nd Interim (Restricted Only) 2016-17	Projected (Restricted Only) 2017-18	Projected (Restricted Only) 2018-19
<b><u>Transfers In/Sources (8900-8979):</u></b>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ _____	\$ _____	\$ _____
Adjusted Budget Amount	\$ _____	\$ _____	\$ _____	\$ _____
Please describe reason(s) for changes:		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
<b><u>Contributions (8980-8999):</u></b>				
Incr.(Decr.) for Sp. Ed. :		\$ _____	\$ _____	\$ _____
Incr.(Decr.) for On-going Major Maint (RRM). :		\$ _____	\$ _____	\$ _____
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ _____	\$ _____	\$ _____
Adjusted Budget Amount	\$ _____	\$ _____	\$ _____	\$ _____
Please describe reason(s) for changes:		Special Ed (resource 6500) -49281	Routine Restricted Maintenance (rc 8150) 26282	Routine Restricted Maintenance (rc 8150) 17612
		Special Ed (resource 3315) 200	Cert. Step/Column Special Ed (rc 31xx/65xx) 24437	Cert. Step/Column Special Ed (rc 31xx/65xx)22903
			Class. Step/Column Special Ed (rc 31xx/65xx) 2704	Class. Step/Column Special Ed (rc 31xx/65xx) 1278
			Routine Restricted Maintenance (rc 8150) -500000	
<b><u>TOTAL Other Financing Sources (8910-8999):</u></b>				
Total Change from Prior Period		\$ _____	\$ _____	\$ _____
Adjusted Budget Amount	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 8,089,255</b>	<b>\$ 8,309,379</b>	<b>\$ 7,338,462</b>	<b>\$ 7,387,620</b>



1st Interim Totals	2nd Interim (Restricted Only) 2016-17		Projected (Restricted Only) 2017-18		Projected (Restricted Only) 2018-19	
	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Incr./(Decr.)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Incr./(Decr.)</u>	<u>\$ Increase/(Decrease)</u>
	%	\$	%	\$	%	\$
				7,997		7,473
	%	\$	%	-	%	\$
						-
	%	\$	%	51,064	%	\$
						61,448
er changes	%	\$	%	(35,651)	%	\$
		1,990				-
y		\$		\$		\$
		1,990		23,410		68,921
	%	\$	%	\$	%	\$
	%	\$	%	\$	%	\$
	%	\$	%	\$	%	\$
	Yes/No		Yes/No		Yes/No	
		\$		\$		\$
		-		-		-
	%	\$	%	\$	%	\$
		1,990		23,410		68,921
		\$		\$		\$
	\$	1,990		23,410		68,921
	\$	2,420,087		2,443,497		2,512,419
\$ 2,418,097	\$					

Please describe changes next page:

Statutory changes due to additional salaries	1990	Step/Column salary increase	7997	Step/Column salary increase	7473
		STRS/PERS retirement cost increase	510064	STRS/PERS retirement cost increase	61448
		Educator. Eff./donation accounts	-35651		

	1st Interim Totals	2nd Interim (Restricted Only) 2016-17	Projected (Restricted Only) 2017-18	Projected (Restricted Only) 2018-19
<b>Object 4XXX:</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$ (170,941)	\$
One time \$ included in:		\$ 170,483	\$	\$
Total Change from Prior Period		\$ 170,483	\$ (170,941)	\$ -
Adjusted Budget Amount	\$ 570,384	\$ 740,867	\$ 569,926	\$ 569,926

Please describe reason(s) for changes:

VEA Grant revision (resource 3515)	-13231	Donation Accounts (resources 9xxx)	-183941
Title II revision (resource 4035)	-1834	Career Tech Grant (resource 9xxx)	13000
Ag Incent. Grant (resource 7010)	1607		
Donation Accounts (resources 9xxx)	183941		

#### **EXPENSES Cont.:**

#### **Object 5XXX:**

% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ 41,910	\$ (49,612)	\$
Total Change from Prior Period		\$ 41,910	\$ (49,612)	\$ -
Adjusted Budget Amount	\$ 1,251,429	\$ 1,293,339	\$ 1,243,727	\$ 1,243,727

Please describe reason(s) for changes:

VEA Grant revision (resource 3515)	698	Donation accounts (resources 9xxx)	-49612
Title II revision (resource 4035)	-8745.07		
Ag Incent. Grant (resource 7010)	345		
Donation accounts (resources 9xxx)	49612		

	1st Interim Totals	2nd Interim (Restricted Only) 2016-17	Projected (Restricted Only) 2017-18	Projected (Restricted Only) 2018-19
<b>Object 6XXX:</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ (491,501)	\$ (7,500)	\$
Total Change from Prior Period		\$ (491,501)	\$ (7,500)	\$ -
Adjusted Budget Amount	\$ 1,042,314	\$ 550,814	\$ 543,314	\$ 543,314

Please describe reason(s) for changes:

Career Tech Grant (resource 6387)	1000	Donations (resources 9xxx)	-7500
Routine Rest. Maintenance (resource 8150)	-500000		
Donations (resources 9xxx)	7500		

**EXPENSES Cont.:**

**Other Outgo - Objects 7100-7299, 7400-7499**

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

Please describe reason(s) for changes:


	1st Interim Totals	2nd Interim (Restricted Only) 2016-17	Projected (Restricted Only) 2017-18	Projected (Restricted Only) 2018-19
<b>Direct Support/Indirect Costs - Objects 7300-7399</b>				
% Increase(Decrease) included in:		% \$	% \$ (10,112)	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ (1,751)	\$	\$
Total Change from Prior Period		\$ (1,751)	\$ (10,112)	\$ -
Adjusted Budget Amount	\$ 76,856	\$ 75,105	\$ 64,993	\$ 64,993
Please describe reason(s) for changes:				
		Title II (resource 4035) 1750.99	Title 1 inc indirect 10112	
<b>Other Financing Uses - Objects 7610-7699</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 8,240,258</b>	<b>\$ 7,977,750</b>	<b>\$ 7,604,226</b>	<b>\$ 7,706,896</b>
Please attach additional sheets as necessary.				
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (151,002)</b>	<b>\$ 331,629</b>	<b>\$ (265,765)</b>	<b>\$ (319,277)</b>

**2016-17 2nd Interim**
  
**Ripon Unified School District**
  
**District**

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

	2nd Interim		2016-17		Projected		Projected
			Unrestricted	Restricted			Unrestricted
			Unrestricted	Restricted			Unrestricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e)			\$ 7,253,693	\$ 1,529,602			
ENDING FUND BALANCE			\$ 6,877,878	\$ 1,861,231			
COMPONENTS OF ENDING FUND BALANCE:							
<b><u>Nonspendable Amounts</u></b>							
Revolving Cash	9711		5,000				
Stores	9712						
Prepaid Expenditures	9713						
All Others	9719						
<b><u>Restricted Balances</u></b>	9740			1,861,231			
<b><u>Assigned Amounts</u></b>							
Describe Other Assignments below:							
Textbook Adoption	9780		200,000				
17/18 projected deficit backfill	9780		1,659,442				
18/19 projected deficit backfill	9780		1,524,901				
RUDTA Negotiations (15/16)	9780		407,531				
RUDTA Negotiations (16/17)	9780		766,645				
Sustainability	9780		456,144				
<b><u>Total Other Assignments</u></b>	9780		5,014,663	-			
<b><u>Reserve for Economic Uncertainties</u></b>	6% 9789		1,858,215				
<b><u>Unassigned/Unappropriated</u></b>	9790		0	-			
<b><u>Special Reserve Fund - Non/Capital Outlay (17)</u></b>							
Designated for Economic Uncertainties	9789						

Please attach additional sheets as necessary.

Prepared By:

Sonia Lasyone, CBO

Chief Business Official Signature or DSSD Superintendent Signature:

*Sonia Lasyone*

# Ripon Unified School District

## MYP Additional Year Scenario

### General Fund Multi-Year Projection - Projection for 17/18 Budget Development

Assumes all revenue and expenditures are  
consistent with previous year. Adds additional  
STRS/PERS requirements and step/column.

\$ (1,546,305) need to resolve

Description	16/17 Projected Budget			17/18 Projected Budget			18/19 Projected Budget			19/20 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>												
General Purpose Revenue	25,156,746		25,156,746	25,498,725		25,498,725	26,404,943		26,404,943	26,404,943	-	26,404,943
Federal Revenue	-	1,203,792	1,203,792	-	1,097,206	1,097,206	-	1,097,206	1,097,206	-	1,097,206	1,097,206
State Revenue	1,111,821	2,080,472	3,192,293	684,014	2,042,972	2,726,986	536,683	2,042,972	2,579,655	536,683	2,042,972	2,579,655
Local Revenue	404,246	968,982	1,373,228	384,646	582,282	966,928	384,646	582,282	966,928	384,646	582,282	966,928
<b>Total Revenues</b>	<b>26,672,813</b>	<b>4,253,246</b>	<b>30,926,059</b>	<b>26,567,385</b>	<b>3,722,460</b>	<b>30,289,845</b>	<b>27,326,272</b>	<b>3,722,460</b>	<b>31,048,732</b>	<b>27,326,272</b>	<b>3,722,460</b>	<b>31,048,732</b>
<b>EXPENDITURES</b>												
Certificated Salaries	11,038,893	1,918,297	12,957,190	11,941,625	1,749,720	13,691,345	12,186,648	1,774,040	13,960,688	12,369,448	1,800,650	14,170,098
Classified Salaries	2,937,006	967,942	3,904,948	2,992,936	977,750	3,970,686	3,051,497	987,179	4,038,676	3,112,527	1,006,923	4,119,450
Benefits	4,529,041	2,420,087	6,949,128	5,003,491	2,443,497	7,446,988	5,396,139	2,512,419	7,908,557	5,768,618	2,585,782	8,354,399
Books and Supplies	1,485,695	740,867	2,226,562	1,485,695	569,926	2,055,621	1,485,695	569,926	2,055,621	1,485,695	569,926	2,055,621
Other Services & Oper. Exp	2,515,868	1,293,339	3,809,207	2,515,868	1,243,727	3,759,595	2,515,868	1,243,727	3,759,595	2,515,868	1,243,727	3,759,595
Capital Outlay	-	550,814	550,814	-	543,314	543,314	-	543,314	543,314	-	543,314	543,314
Other Outgo	574,554	11,300	585,854	608,776	11,300	620,076	649,298	11,300	660,598	649,298	11,300	660,598
Transfer of Indirect Costs	(88,563)	75,105	(13,458)	(78,451)	64,993	(13,458)	(78,451)	64,993	(13,458)	(78,451)	64,993	(13,458)
<b>Total Expenditures</b>	<b>22,992,495</b>	<b>7,977,750</b>	<b>30,970,245</b>	<b>24,469,940</b>	<b>7,604,226</b>	<b>32,074,166</b>	<b>25,206,694</b>	<b>7,706,896</b>	<b>32,913,590</b>	<b>25,823,003</b>	<b>7,826,614</b>	<b>33,649,616</b>
<b>Excess / (Deficiency)</b>	<b>3,680,318</b>	<b>(3,724,504)</b>	<b>(44,186)</b>	<b>2,097,445</b>	<b>(3,881,767)</b>	<b>(1,784,322)</b>	<b>2,119,578</b>	<b>(3,984,437)</b>	<b>(1,864,859)</b>	<b>1,503,269</b>	<b>(4,104,154)</b>	<b>(2,600,885)</b>
<b>OTHER SOURCES/USES</b>												
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(4,056,133)	4,056,133	-	(3,616,002)	3,616,002	-	(3,665,160)	3,665,160	-	(3,665,160)	3,665,160	-
<b>Total Financing Sources/Uses</b>	<b>(4,056,133)</b>	<b>4,056,133</b>	<b>-</b>	<b>(3,616,002)</b>	<b>3,616,002</b>	<b>-</b>	<b>(3,665,160)</b>	<b>3,665,160</b>	<b>-</b>	<b>(3,665,160)</b>	<b>3,665,160</b>	<b>-</b>
<b>Net Increase (Decrease)</b>	<b>(375,815)</b>	<b>331,629</b>	<b>(44,186)</b>	<b>(1,518,557)</b>	<b>(265,765)</b>	<b>(1,784,322)</b>	<b>(1,545,582)</b>	<b>(319,277)</b>	<b>(1,864,859)</b>	<b>(2,161,891)</b>	<b>(438,994)</b>	<b>(2,600,885)</b>
<b>FUND BALANCE, RESERVES</b>												
Beginning Balance	7,253,693	1,529,602	8,783,295	6,877,878	1,861,231	8,739,109	5,359,321	1,595,466	6,954,787	3,813,739	1,276,189	5,089,928
<b>Ending Balance</b>	<b>6,877,878</b>	<b>1,861,231</b>	<b>8,739,109</b>	<b>5,359,321</b>	<b>1,595,466</b>	<b>6,954,787</b>	<b>3,813,739</b>	<b>1,276,189</b>	<b>5,089,928</b>	<b>1,651,848</b>	<b>837,196</b>	<b>2,489,044</b>
Nonspendable	5,000		5,000	5,000		5,000	5,000		5,000	5,000		5,000
Restricted		1,861,231	1,861,231		1,595,466	1,595,466		1,276,189	1,276,189		837,196	837,196
Other Assignments	5,014,663		5,014,663	3,429,871		3,429,871	1,833,924		1,833,924	1,174,176		1,174,176
Unassigned - REU	1,858,215	-	1,858,215	1,924,450		1,924,450	1,974,815		1,974,815	2,018,977		2,018,977
Unassigned/Unappropriated	0	-	0	0	-	0	0	-	0	(1,546,305)	-	(1,546,305)
<b>Total - Fund Balance</b>	<b>6,877,878</b>	<b>1,861,231</b>	<b>8,739,109</b>	<b>5,359,321</b>	<b>1,595,466</b>	<b>6,954,787</b>	<b>3,813,739</b>	<b>1,276,189</b>	<b>5,089,928</b>	<b>1,651,848</b>	<b>837,196</b>	<b>2,489,044</b>

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 interim certification.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range: **-2.0% to +2.0%**

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

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

##### Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2016-17)				
District Regular	3,014.39	3,039.87		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>3,014.39</b>	<b>3,039.87</b>	<b>0.8%</b>	<b>Met</b>
1st Subsequent Year (2017-18)				
District Regular	3,014.39	3,039.87		
Charter School				
<b>Total ADA</b>	<b>3,014.39</b>	<b>3,039.87</b>	<b>0.8%</b>	<b>Met</b>
2nd Subsequent Year (2018-19)				
District Regular	3,011.59	3,037.07		
Charter School				
<b>Total ADA</b>	<b>3,011.59</b>	<b>3,037.07</b>	<b>0.8%</b>	<b>Met</b>

#### 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 changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

**Explanation:**

(required if NOT met)

## 2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's Enrollment Standard Percentage Range: **-2.0% to +2.0%**

### 2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2016-17)				
District Regular	3,164	3,164		
Charter School				
<b>Total Enrollment</b>	<b>3,164</b>	<b>3,164</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2017-18)				
District Regular	3,164	3,164		
Charter School				
<b>Total Enrollment</b>	<b>3,164</b>	<b>3,164</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2018-19)				
District Regular	3,161	3,161		
Charter School				
<b>Total Enrollment</b>	<b>3,161</b>	<b>3,161</b>	<b>0.0%</b>	<b>Met</b>

### 2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal 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 current fiscal 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: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4*)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	2,920	3,066	95.2%
Second Prior Year (2014-15)			
District Regular	2,891	3,022	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,891</b>	<b>3,022</b>	<b>95.7%</b>
First Prior Year (2015-16)			
District Regular	2,975	3,077	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>2,975</b>	<b>3,077</b>	<b>96.7%</b>
Historical Average Ratio:			95.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.4%

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	3,040	3,164		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>3,040</b>	<b>3,164</b>	<b>96.1%</b>	<b>Met</b>
1st Subsequent Year (2017-18)				
District Regular	3,040	3,164		
Charter School				
<b>Total ADA/Enrollment</b>	<b>3,040</b>	<b>3,164</b>	<b>96.1%</b>	<b>Met</b>
2nd Subsequent Year (2018-19)				
District Regular	3,037	3,161		
Charter School				
<b>Total ADA/Enrollment</b>	<b>3,037</b>	<b>3,161</b>	<b>96.1%</b>	<b>Met</b>

#### 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 current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

#### 4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2016-17)	26,295,989.00	26,467,658.00	0.7%	Met
1st Subsequent Year (2017-18)	27,378,717.00	26,952,275.00	-1.6%	Met
2nd Subsequent Year (2018-19)	27,843,295.00	27,943,327.00	0.4%	Met

#### 4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

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

## 5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal 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.

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

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2013-14)	14,331,267.67	16,687,164.60	85.9%
Second Prior Year (2014-15)	16,593,109.22	20,531,539.11	80.8%
First Prior Year (2015-16)	18,024,281.07	23,385,784.45	77.1%
	Historical Average Ratio:		81.3%

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	78.3% to 84.3%	78.3% to 84.3%	78.3% to 84.3%

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2016-17)	18,504,942.24	22,992,494.99	80.5%	Met
1st Subsequent Year (2017-18)	19,938,052.29	24,469,940.29	81.5%	Met
2nd Subsequent Year (2018-19)	20,634,284.29	25,206,694.29	81.9%	Met

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

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

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

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

## 6. CRITERION: Other Revenues and Expenditures

**STANDARD:** Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

### 6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2016-17)	1,203,867.00	1,203,792.00	0.0%	No
1st Subsequent Year (2017-18)	1,203,867.00	1,097,206.00	-8.9%	Yes
2nd Subsequent Year (2018-19)	1,203,867.00	1,097,206.00	-8.9%	Yes

**Explanation:**  
(required if Yes)

Title I carryover has been reduced in 1st and 2nd subsequent years.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2016-17)	3,189,341.00	3,192,293.00	0.1%	No
1st Subsequent Year (2017-18)	2,576,703.00	2,726,986.00	5.8%	Yes
2nd Subsequent Year (2018-19)	2,576,703.00	2,579,655.00	0.1%	No

**Explanation:**  
(required if Yes)

Increase One Time Mandate dollars as proposed in the Governors' January Budget.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2016-17)	1,111,900.12	1,373,227.52	23.5%	Yes
1st Subsequent Year (2017-18)	958,928.00	966,928.00	0.8%	No
2nd Subsequent Year (2018-19)	958,928.00	966,928.00	0.8%	No

**Explanation:**  
(required if Yes)

Donation accounts are not included in 1st and 2nd subsequent years. Donation accounts are recognized when received. (Cash Basis)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2016-17)	2,053,847.58	2,226,561.00	8.4%	Yes
1st Subsequent Year (2017-18)	1,863,401.00	2,055,621.00	10.3%	Yes
2nd Subsequent Year (2018-19)	1,863,401.00	2,055,621.00	10.3%	Yes

**Explanation:**  
(required if Yes)

Donation accounts budgets have been increased in current year. 1st and 2nd subsequent years the supply budgets from donation accounts have been reduced. Revenues and expenditures are recorded using the cash basis model.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2016-17)	3,746,114.00	3,809,207.08	1.7%	No
1st Subsequent Year (2017-18)	3,667,064.00	3,759,595.00	2.5%	No
2nd Subsequent Year (2018-19)	3,667,064.00	3,759,595.00	2.5%	No

**Explanation:**  
(required if Yes)

## 6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2016-17)	5,505,108.12	5,769,312.52	4.8%	Met
1st Subsequent Year (2017-18)	4,739,498.00	4,791,120.00	1.1%	Met
2nd Subsequent Year (2018-19)	4,739,498.00	4,643,789.00	-2.0%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2016-17)	5,799,961.58	6,035,768.08	4.1%	Met
1st Subsequent Year (2017-18)	5,530,465.00	5,815,216.00	5.1%	Not Met
2nd Subsequent Year (2018-19)	5,530,465.00	5,815,216.00	5.1%	Not Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections by more than the standard in one or more of the current year 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:**

Books and Supplies  
(linked from 6A  
if NOT met)

Donation accounts budgets have been increased in current year. 1st and 2nd subsequent years the supply budgets from donation accounts have been reduced. Revenues and expenditures are recorded using the cash basis model.

**Explanation:**

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

## 7. CRITERION: Facilities Maintenance

**STANDARD:** Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

**DATA ENTRY:** For the Required Minimum Contribution, enter the lesser of 3% of the total general fund expenditures and other financing uses for the current year or the amount that the district deposited into the account for the 2014-15 fiscal year. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. First Interim data that exists will be extracted; otherwise, enter First Interim data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	626,394.00	1,736,929.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		1,736,929.00	

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

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

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

## 8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Available Reserve Percentages (Criterion 10C, Line 9)	6.0%	6.0%	6.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>

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

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Projected Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2016-17)	(375,814.99)	22,992,494.99	1.6%	Met
1st Subsequent Year (2017-18)	(1,518,557.29)	24,469,940.29	6.2%	Not Met
2nd Subsequent Year (2018-19)	(1,545,582.29)	25,206,694.29	6.1%	Not Met

### 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 level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

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

Deficit spending in current year is due to funding of one-time projects from the ending fund balance which includes the bleacher project. However, as the State budget projections indicate the District may be in qualified status at 17/18 budget adoption, the bleachers may be funded from more restrictive sources and other projects postponed. The budgets also have been impacted by salary step and column increases, special education costs, increasing retirement costs (STRS/PERS) and negotiated salary agreements.

## 9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

### 9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2016-17)	8,739,107.64	Met
1st Subsequent Year (2017-18)	6,954,785.85	Met
2nd Subsequent Year (2018-19)	5,089,926.06	Met

### 9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

- 1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

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

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

### 9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2016-17)	9,017,211.87	Met

### 9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

- 1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

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

## 10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form AI, Line A4):	3,040	3,040	3,037
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

**DATA ENTRY:** For SELPA AUs, if Form MYPI 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; Current Year data are extracted.

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

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

No

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

Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
0.00	0.00	0.00

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

**DATA ENTRY:** If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	30,970,245.88	32,074,166.79	32,913,591.79
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	30,970,245.88	32,074,166.79	32,913,591.79
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	929,107.38	962,225.00	987,407.75
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>929,107.38</b>	<b>962,225.00</b>	<b>987,407.75</b>

### 10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,858,215.00	1,923,670.00	1,973,623.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	1,858,215.00	1,923,670.00	1,973,623.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.00%	6.00%	6.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>929,107.38</b>	<b>962,225.00</b>	<b>987,407.75</b>
Status:	Met	Met	Met

### 10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

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

---

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections 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 funded with one-time revenues that have changed since first interim projections by more than five percent?

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. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

### S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal 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 current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard: **-5.0% to +5.0%  
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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the Second Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2016-17)	(4,105,214.00)	(4,056,133.00)	-1.2%	(49,081.00)	Met
1st Subsequent Year (2017-18)	(3,670,654.00)	(3,615,143.00)	-1.5%	(55,511.00)	Met
2nd Subsequent Year (2018-19)	(3,710,909.00)	(3,657,732.00)	-1.4%	(53,177.00)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met

#### 1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

No

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

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

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

1a. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

--

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

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


## S6. Long-term Commitments

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

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

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

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

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	28	51-8xxx	51-7433&7434	32,710,112
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				67,382

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

Premiums, net of amortization	13	51-8xxx	51-9xxx	267,896
GOB Accreted Interest	n/a	51-8xxx	51-7434	
PARS	5	01-0000	01-0000	639,576
<b>TOTAL:</b>				33,684,966

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Current Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases	240,771	0	0	0
Certificates of Participation				
General Obligation Bonds	1,252,734	1,190,000	1,190,000	1,190,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Premiums, net of amortization	24,228	24,228	24,228	24,228
GOB Accreted Interest				
PARS	0	127,915	127,915	127,915
<b>Total Annual Payments:</b>	<b>1,517,733</b>	<b>1,342,143</b>	<b>1,342,143</b>	<b>1,342,143</b>
<b>Has total annual payment increased over prior year (2015-16)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

---

**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 current 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.

**Explanation:**  
(Required if Yes)

## S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

Yes

- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

2. 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.

	First Interim (Form 01CSI, Item S7A)	Second Interim
a.	2,358,537.00	2,358,537.00
b.	3,369,412.00	3,369,412.00
c.	Actuarial	Actuarial
d.	Nov 10, 2016	Nov 10, 2016

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)

	First Interim (Form 01CSI, Item S7A)	Second Interim
a.	406,122.00	406,122.00
	406,122.00	406,122.00
	406,122.00	406,122.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)  
(Funds 01-70, objects 3701-3752)  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)

b.	397,638.00	397,638.00
	397,638.00	397,638.00
	397,638.00	397,638.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)

c.	397,638.00	397,638.00
	397,638.00	397,638.00
	397,638.00	397,638.00

- d. Number of retirees receiving OPEB benefits  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)

d.	36	36
	36	36
	36	36

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. 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 1b-4)

No
----

- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

n/a
-----

- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

n/a
-----

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)  
  
b. Amount contributed (funded) for self-insurance programs  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)

First Interim (Form 01CSI, Item S7B)	Second Interim

4. Comments:

--

## S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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, 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: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

#### Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	147.7	152.1	155.1	157.1

1a. Have any salary and benefit negotiations been settled since first interim projections?

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since First Interim Projections

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining 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 collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

#### Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

114,133

7. Amount included for any tentative salary schedule increases

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1,174,176	0	0

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

- Are costs of H&W benefit changes included in the interim 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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
1,861,154	1,861,154	1,861,154
60.7%	60.7%	60.7%

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No		
----	--	--

If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

--

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
145,420	163,158	138,767
	12.2%	14.9%

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

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

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

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

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

Note: Only RUDTA represented employees have been included in this section. Non-represented employees included with management.

Amount included in budget for projected agreement with labor has been included as a reservation in the ending fund balance components.

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

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

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	89.2	94.3	94.3	94.3

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

May 10, 2016

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

Yes

If Yes, date of Superintendent and CBO certification:

May 10, 2016

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2015

End Date: Jun 30, 2018

5. Salary settlement:

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

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

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

Total cost of salary settlement

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

94,373

66,607

5% on schedule; 1% off schedule

reopener

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

general fund; nutritional service fund

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

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

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

1. Are costs of H&W benefit changes included in the interim 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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
544,922	544,922	544,922
60.8%	60.8%	60.8%

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

Are any new costs negotiated since first interim for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim 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 interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
56,293	57,325	56,393
	1.8%	1.6%

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

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

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

**Classified (Non-management) - Other**

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):


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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

#### Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections?

No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	34.4	34.8	34.8	34.8

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

Yes

#### Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

#### Negotiations Not Settled

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

22,136

4. Amount included for any tentative salary schedule increases

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

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

- Are costs of H&W benefit changes included in the interim 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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
413,662	413,662	413,662
59.0%	59.0%	59.0%

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
29,504	31,802	33,817
	7.7%	6.3%

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
1,000	1,000	1,000

## S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

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### S9A. Identification of Other Funds with Negative Ending Fund Balances

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DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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## ADDITIONAL FISCAL INDICATORS

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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 A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

**A1.** Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

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

No

**A3.** Is enrollment decreasing in both the prior and current fiscal years?

No

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

No

**A5.** Has the district entered into a bargaining agreement where any of the current 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?

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)

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## End of School District Second Interim Criteria and Standards Review

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	24,659,702.00	24,921,607.00	13,420,176.91	25,156,746.00	235,139.00	0.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,160,660.00	1,111,821.00	801,388.86	1,111,821.00	0.00	0.0%
4) Other Local Revenue		8600-8799	409,246.00	409,246.00	941,168.71	404,246.00	(5,000.00)	-1.2%
5) TOTAL, REVENUES			26,229,608.00	26,442,674.00	15,162,734.48	26,672,813.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	11,057,652.00	11,031,617.00	5,968,613.68	11,038,893.64	(7,276.64)	-0.1%
2) Classified Salaries		2000-2999	2,932,200.00	2,937,006.00	1,767,741.18	2,937,005.65	0.35	0.0%
3) Employee Benefits		3000-3999	4,392,222.00	4,400,017.00	2,324,815.67	4,529,042.95	(129,025.95)	-2.9%
4) Books and Supplies		4000-4999	1,493,614.00	1,483,462.00	914,821.55	1,485,694.11	(2,232.11)	-0.2%
5) Services and Other Operating Expenditures		5000-5999	2,435,566.00	2,494,685.00	1,335,703.00	2,515,867.65	(21,182.65)	-0.8%
6) Capital Outlay		6000-6999	34,000.00	34,000.00	0.00	0.00	34,000.00	100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	360,052.00	702,157.00	246,055.22	574,554.00	127,603.00	18.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(50,105.00)	(90,314.00)	0.00	(88,563.01)	(1,750.99)	1.9%
9) TOTAL, EXPENDITURES			22,655,201.00	22,992,630.00	12,557,750.30	22,992,494.99		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,574,407.00	3,450,044.00	2,604,984.18	3,680,318.01		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	(4,094,591.00)	(4,105,214.00)	0.00	(4,056,133.00)	49,081.00	-1.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,094,591.00)	(4,105,214.00)	0.00	(4,056,133.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(520,184.00)	(655,170.00)	2,604,984.18	(375,814.99)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,970,355.00	7,253,693.00		7,253,693.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,970,355.00	7,253,693.00		7,253,693.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,970,355.00	7,253,693.00		7,253,693.00		
2) Ending Balance, June 30 (E + F1e)			6,450,171.00	6,598,523.00		6,877,878.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,571,197.00	4,719,549.00		5,014,663.01		
Textbook adoptions	0000	9780	200,000.00					
RUDTA 15/16 Negotiations	0000	9780	407,531.00					
RUDTA 16/17 Negotiations	0000	9780	766,645.00					
17/18 projected deficit	0000	9780	1,277,902.00					
18/19 projected deficit	0000	9780	1,311,943.00					
18/19 projected deficit	1100	9780	305,415.00					
Sustainability	1100	9780	301,761.00					
Textbook Adoptions	0000	9780		200,000.00				
RUDTA 16/17 Negotiations	0000	9780		766,645.00				
RUDTA 15/16 Negotiations	0000	9780		407,531.00				
17/18 projected deficit	0000	9780		1,277,900.00				
18/19 projected deficit	0000	9780		1,004,313.00				
18/19 projected deficit backfill	1100	9780		613,045.00				
Sustainability	1100	9780		450,115.00				
Textbook adoptions	0000	9780				200,000.00		
RUDTA 15/16 negotiations	0000	9780				407,531.00		
RUDTA 16/17 negotiations	0000	9780				766,645.00		
17/18 projected deficit backfill	0000	9780				1,659,442.00		
18/19 projected deficit backfill	0000	9780				918,328.01		
18/19 projected deficit backfill	1100	9780				606,573.00		
Sustainability	1100	9780				456,144.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,873,974.00	1,873,974.00		1,858,215.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	17,039,887.00	16,802,109.00	9,085,677.00	16,939,362.00	137,253.00	0.8%
Education Protection Account State Aid - Current Year		8012	4,112,682.00	3,953,393.00	1,952,369.00	3,987,809.00	34,416.00	0.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	38,688.00	38,217.00	19,708.17	38,217.00	0.00	0.0%
Timber Yield Tax		8022	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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,679,783.00	3,908,046.00	2,066,672.49	3,908,046.00	0.00	0.0%
Unsecured Roll Taxes		8042	233,797.00	238,076.00	228,218.01	238,076.00	0.00	0.0%
Prior Years' Taxes		8043	2,940.00	3,915.00	374.22	3,915.00	0.00	0.0%
Supplemental Taxes		8044	55,066.00	85,023.00	57,157.71	85,023.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	699,188.00	855,991.00	12,265.31	855,991.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	75,352.00	411,219.00	0.00	411,219.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Other In-Lieu Taxes		8082	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	0.0%
Subtotal, LCFF Sources			25,937,383.00	26,295,989.00	13,422,441.91	26,467,658.00	171,669.00	0.7%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,277,681.00)	(1,374,382.00)	(2,265.00)	(1,310,912.00)	63,470.00	-4.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			24,659,702.00	24,921,607.00	13,420,176.91	25,156,746.00	235,139.00	0.9%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	743,962.00	683,218.00	638,318.00	683,218.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	416,698.00	428,603.00	163,070.86	428,603.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			1,160,660.00	1,111,821.00	801,388.86	1,111,821.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	708,293.26	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Food Service Sales		8634	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	0.0%
Leases and Rentals		8650	48,150.00	48,150.00	18,319.67	48,150.00	0.00	0.0%
Interest		8660	26,000.00	26,000.00	33,509.23	26,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	25,000.00	25,000.00	19,962.00	20,000.00	(5,000.00)	-20.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	114,666.00	114,666.00	97,436.92	114,666.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	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		
All Other Local Revenue		8699	195,430.00	195,430.00	63,647.63	195,430.00	0.00	0.0%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	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	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>409,246.00</b>	<b>409,246.00</b>	<b>941,168.71</b>	<b>404,246.00</b>	<b>(5,000.00)</b>	<b>-1.2%</b>
<b>TOTAL, REVENUES</b>			<b>26,229,608.00</b>	<b>26,442,674.00</b>	<b>15,162,734.48</b>	<b>26,672,813.00</b>	<b>230,139.00</b>	<b>0.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	9,333,991.00	9,328,709.00	4,987,623.95	9,335,985.92	(7,276.92)	-0.1%
Certificated Pupil Support Salaries		1200	318,345.00	332,983.00	183,106.15	332,983.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,218,955.00	1,212,414.00	707,241.15	1,212,414.00	0.00	0.0%
Other Certificated Salaries		1900	186,361.00	157,511.00	90,642.43	157,510.72	0.28	0.0%
TOTAL, CERTIFICATED SALARIES			11,057,652.00	11,031,617.00	5,968,613.68	11,038,893.64	(7,276.64)	-0.1%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	357,353.00	371,827.00	213,738.04	371,826.65	0.35	0.0%
Classified Support Salaries		2200	775,039.00	782,797.00	488,714.09	782,797.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	369,545.00	369,545.00	216,899.95	369,545.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,241,982.00	1,204,865.00	709,504.69	1,204,865.00	0.00	0.0%
Other Classified Salaries		2900	188,281.00	207,972.00	138,884.41	207,972.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,932,200.00	2,937,006.00	1,767,741.18	2,937,005.65	0.35	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,386,518.00	1,377,042.00	737,392.82	1,377,701.07	(659.07)	0.0%
PERS		3201-3202	379,275.00	391,441.00	214,957.63	391,549.98	(108.98)	0.0%
OASDI/Medicare/Alternative		3301-3302	354,117.00	360,795.00	206,061.86	360,992.90	(197.90)	-0.1%
Health and Welfare Benefits		3401-3402	1,653,218.00	1,590,538.00	885,172.61	1,590,538.16	(0.16)	0.0%
Unemployment Insurance		3501-3502	6,990.00	7,067.00	3,872.16	7,069.77	(2.77)	0.0%
Workers' Compensation		3601-3602	274,104.00	275,496.00	151,528.55	275,637.07	(141.07)	-0.1%
OPEB, Allocated		3701-3702	338,000.00	397,638.00	125,830.04	397,638.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	127,916.00	(127,916.00)	New
TOTAL, EMPLOYEE BENEFITS			4,392,222.00	4,400,017.00	2,324,815.67	4,529,042.95	(129,025.95)	-2.9%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	416,100.00	405,898.00	334,954.91	405,898.00	0.00	0.0%
Books and Other Reference Materials		4200	21,665.00	21,853.00	6,093.27	23,080.59	(1,227.59)	-5.6%
Materials and Supplies		4300	717,182.00	749,601.00	279,148.83	746,680.81	2,920.19	0.4%
Noncapitalized Equipment		4400	338,667.00	306,110.00	294,624.54	310,034.71	(3,924.71)	-1.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,493,614.00	1,483,462.00	914,821.55	1,485,694.11	(2,232.11)	-0.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	105,853.00	146,334.00	48,461.47	144,648.00	1,686.00	1.2%
Dues and Memberships		5300	15,789.00	15,687.00	11,603.64	15,636.90	50.10	0.3%
Insurance		5400-5450	205,148.00	205,148.00	198,196.87	205,148.00	0.00	0.0%
Operations and Housekeeping Services		5500	660,230.00	628,230.00	374,156.53	628,443.24	(213.24)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	320,863.00	343,036.00	145,394.74	346,945.13	(3,909.13)	-1.1%
Transfers of Direct Costs		5710	(6,860.00)	(7,110.00)	0.00	(9,750.00)	2,640.00	-37.1%
Transfers of Direct Costs - Interfund		5750	8,390.00	8,390.00	1,207.50	8,451.25	(61.25)	-0.7%
Professional/Consulting Services and Operating Expenditures		5800	1,036,940.00	1,054,183.00	513,216.40	1,075,621.84	(21,438.84)	-2.0%
Communications		5900	89,213.00	100,787.00	43,465.85	100,723.29	63.71	0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,435,566.00	2,494,685.00	1,335,703.00	2,515,867.65	(21,182.65)	-0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	34,000.00	34,000.00	0.00	0.00	34,000.00	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	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			34,000.00	34,000.00	0.00	0.00	34,000.00	100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	232,136.00	574,241.00	118,140.00	574,554.00	(313.00)	-0.1%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	120,000.00	120,000.00	127,915.22	0.00	120,000.00	100.0%
Other Debt Service - Principal		7439	7,916.00	7,916.00	0.00	0.00	7,916.00	100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			360,052.00	702,157.00	246,055.22	574,554.00	127,603.00	18.2%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(36,647.00)	(76,856.00)	0.00	(75,105.01)	(1,750.99)	2.3%
Transfers of Indirect Costs - Interfund		7350	(13,458.00)	(13,458.00)	0.00	(13,458.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(50,105.00)	(90,314.00)	0.00	(88,563.01)	(1,750.99)	1.9%
TOTAL, EXPENDITURES			22,655,201.00	22,992,630.00	12,557,750.30	22,992,494.99	135.01	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Capital Leases		8972	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	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	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(4,094,591.00)	(4,105,214.00)	0.00	(4,056,133.00)	49,081.00	-1.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,094,591.00)	(4,105,214.00)	0.00	(4,056,133.00)	49,081.00	-1.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(4,094,591.00)	(4,105,214.00)	0.00	(4,056,133.00)	49,081.00	-1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	963,910.00	1,203,867.00	175,651.93	1,203,792.00	(75.00)	0.0%
3) Other State Revenue		8300-8599	912,442.00	2,077,520.00	83,243.33	2,080,472.00	2,952.00	0.1%
4) Other Local Revenue		8600-8799	569,282.00	702,654.00	482,975.41	968,981.52	266,327.52	37.9%
5) TOTAL, REVENUES			2,445,634.00	3,984,041.00	741,870.67	4,253,245.52		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,890,254.00	1,903,936.00	866,556.61	1,918,296.50	(14,360.50)	-0.8%
2) Classified Salaries		2000-2999	972,428.00	965,942.00	535,875.27	967,942.00	(2,000.00)	-0.2%
3) Employee Benefits		3000-3999	1,315,946.00	2,418,097.00	357,585.40	2,420,086.56	(1,989.56)	-0.1%
4) Books and Supplies		4000-4999	425,519.00	570,384.00	213,495.68	740,866.89	(170,482.89)	-29.9%
5) Services and Other Operating Expenditures		5000-5999	1,131,873.00	1,251,429.00	360,262.60	1,293,339.43	(41,910.43)	-3.3%
6) Capital Outlay		6000-6999	1,042,185.00	1,042,315.00	99,892.85	550,814.50	491,500.50	47.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	11,300.00	11,300.00	1,015.00	11,300.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	36,647.00	76,856.00	0.00	75,105.01	1,750.99	2.3%
9) TOTAL, EXPENDITURES			6,826,152.00	8,240,259.00	2,434,683.41	7,977,750.89		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,380,518.00)	(4,256,218.00)	(1,692,812.74)	(3,724,505.37)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	4,094,591.00	4,105,214.00	0.00	4,056,133.00	(49,081.00)	-1.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,094,591.00	4,105,214.00	0.00	4,056,133.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(285,927.00)	(151,004.00)	(1,692,812.74)	331,627.63		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,081,005.00	1,529,602.00		1,529,602.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,081,005.00	1,529,602.00		1,529,602.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,081,005.00	1,529,602.00		1,529,602.00		
2) Ending Balance, June 30 (E + F1e)			795,078.00	1,378,598.00		1,861,229.63		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	795,078.00	1,378,598.00		1,861,229.63		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	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		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	340,476.00	340,476.00	0.00	340,476.00	0.00	0.0%
Special Education Discretionary Grants		8182	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	20,222.00	20,222.00	4,225.81	20,222.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	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	418,620.00	659,280.00	90,405.00	659,280.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	59,027.00	59,487.00	29,233.00	59,412.00	(75.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	40,565.00	39,402.00	22,466.00	39,402.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	60,000.00	60,000.00	29,322.12	60,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>963,910.00</b>	<b>1,203,867.00</b>	<b>175,651.93</b>	<b>1,203,792.00</b>	<b>(75.00)</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	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	0.00	0.0%
Prior Years	6500	8319	0.00	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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	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	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	122,033.00	133,938.00	7,385.60	133,938.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	12,000.00	0.00	13,000.00	1,000.00	8.3%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	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	0.00	0.0%
All Other State Revenue	All Other	8590	690,409.00	1,831,582.00	75,857.73	1,833,534.00	1,952.00	0.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>912,442.00</b>	<b>2,077,520.00</b>	<b>83,243.33</b>	<b>2,080,472.00</b>	<b>2,952.00</b>	<b>0.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	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	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	37,952.00	37,952.00	0.00	37,952.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	263,266.00	263,266.00	183,472.65	263,266.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	133,372.00	152,578.76	350,418.52	217,046.52	162.7%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	268,064.00	268,064.00	146,924.00	317,345.00	49,281.00	18.4%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			569,282.00	702,654.00	482,975.41	968,981.52	266,327.52	37.9%
<b>TOTAL, REVENUES</b>			2,445,634.00	3,984,041.00	741,870.67	4,253,245.52	269,204.52	6.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,190,564.00	1,225,342.00	511,619.91	1,239,527.50	(14,185.50)	-1.2%
Certificated Pupil Support Salaries		1200	581,781.00	555,852.00	284,844.02	556,027.00	(175.00)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	117,909.00	120,159.00	70,092.68	120,159.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	2,583.00	0.00	2,583.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,890,254.00	1,903,936.00	866,556.61	1,918,296.50	(14,360.50)	-0.8%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	548,380.00	540,300.00	290,871.57	540,300.00	0.00	0.0%
Classified Support Salaries		2200	216,530.00	212,548.00	106,178.79	214,548.00	(2,000.00)	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	34,588.00	34,588.00	20,176.17	34,588.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,930.00	14,930.00	9,534.48	14,930.00	0.00	0.0%
Other Classified Salaries		2900	160,000.00	163,576.00	109,114.26	163,576.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			972,428.00	965,942.00	535,875.27	967,942.00	(2,000.00)	-0.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	790,273.00	1,899,068.00	105,456.28	1,900,255.65	(1,187.65)	-0.1%
PERS		3201-3202	129,494.00	129,433.00	56,151.42	129,558.41	(125.41)	-0.1%
OASDI/Medicare/Alternative		3301-3302	96,171.00	96,733.00	50,962.63	97,129.55	(396.55)	-0.4%
Health and Welfare Benefits		3401-3402	242,164.00	235,071.00	116,891.20	235,071.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,431.00	1,488.00	701.47	1,496.96	(8.96)	-0.6%
Workers' Compensation		3601-3602	56,413.00	56,304.00	27,422.40	56,574.99	(270.99)	-0.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	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	0.0%
TOTAL, EMPLOYEE BENEFITS			1,315,946.00	2,418,097.00	357,585.40	2,420,086.56	(1,989.56)	-0.1%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	90,868.00	79,990.00	68,093.29	79,990.00	0.00	0.0%
Books and Other Reference Materials		4200	15,907.00	36,126.00	11,269.04	38,590.26	(2,464.26)	-6.8%
Materials and Supplies		4300	298,289.00	374,282.00	116,041.68	491,142.40	(116,860.40)	-31.2%
Noncapitalized Equipment		4400	20,455.00	79,986.00	18,091.67	131,144.23	(51,158.23)	-64.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			425,519.00	570,384.00	213,495.68	740,866.89	(170,482.89)	-29.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	309,163.00	342,855.00	83,870.29	342,855.00	0.00	0.0%
Travel and Conferences		5200	126,810.00	120,118.00	30,683.27	134,568.93	(14,450.93)	-12.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	20,600.00	11,241.27	22,864.00	(2,264.00)	-11.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	235,818.00	235,818.00	97,725.51	241,163.00	(5,345.00)	-2.3%
Transfers of Direct Costs		5710	6,860.00	7,110.00	0.00	9,750.00	(2,640.00)	-37.1%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	452,972.00	523,878.00	136,290.27	540,888.50	(17,010.50)	-3.2%
Communications		5900	250.00	1,050.00	451.99	1,250.00	(200.00)	-19.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,131,873.00	1,251,429.00	360,262.60	1,293,339.43	(41,910.43)	-3.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	5,300.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	844,185.00	844,315.00	67,830.71	344,314.50	500,000.50	59.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	8,500.00	(8,500.00)	New
Equipment Replacement		6500	198,000.00	198,000.00	26,762.14	198,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,042,185.00	1,042,315.00	99,892.85	550,814.50	491,500.50	47.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	11,300.00	11,300.00	1,015.00	11,300.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	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	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			11,300.00	11,300.00	1,015.00	11,300.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	36,647.00	76,856.00	0.00	75,105.01	1,750.99	2.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			36,647.00	76,856.00	0.00	75,105.01	1,750.99	2.3%
TOTAL, EXPENDITURES			6,826,152.00	8,240,259.00	2,434,683.41	7,977,750.89	262,508.11	3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	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	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	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	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	4,094,591.00	4,105,214.00	0.00	4,056,133.00	(49,081.00)	-1.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,094,591.00	4,105,214.00	0.00	4,056,133.00	(49,081.00)	-1.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			4,094,591.00	4,105,214.00	0.00	4,056,133.00	49,081.00	-1.2%

2016-17 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	24,659,702.00	24,921,607.00	13,420,176.91	25,156,746.00	235,139.00	0.9%
2) Federal Revenue		8100-8299	963,910.00	1,203,867.00	175,651.93	1,203,792.00	(75.00)	0.0%
3) Other State Revenue		8300-8599	2,073,102.00	3,189,341.00	884,632.19	3,192,293.00	2,952.00	0.1%
4) Other Local Revenue		8600-8799	978,528.00	1,111,900.00	1,424,144.12	1,373,227.52	261,327.52	23.5%
5) TOTAL, REVENUES			28,675,242.00	30,426,715.00	15,904,605.15	30,926,058.52		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	12,947,906.00	12,935,553.00	6,835,170.29	12,957,190.14	(21,637.14)	-0.2%
2) Classified Salaries		2000-2999	3,904,628.00	3,902,948.00	2,303,616.45	3,904,947.65	(1,999.65)	-0.1%
3) Employee Benefits		3000-3999	5,708,168.00	6,818,114.00	2,682,401.07	6,949,129.51	(131,015.51)	-1.9%
4) Books and Supplies		4000-4999	1,919,133.00	2,053,846.00	1,128,317.23	2,226,561.00	(172,715.00)	-8.4%
5) Services and Other Operating Expenditures		5000-5999	3,567,439.00	3,746,114.00	1,695,965.60	3,809,207.08	(63,093.08)	-1.7%
6) Capital Outlay		6000-6999	1,076,185.00	1,076,315.00	99,892.85	550,814.50	525,500.50	48.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	371,352.00	713,457.00	247,070.22	585,854.00	127,603.00	17.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(13,458.00)	(13,458.00)	0.00	(13,458.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			29,481,353.00	31,232,889.00	14,992,433.71	30,970,245.88		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(806,111.00)	(806,174.00)	912,171.44	(44,187.36)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(806,111.00)	(806,174.00)	912,171.44	(44,187.36)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,051,360.00	8,783,295.00		8,783,295.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,051,360.00	8,783,295.00		8,783,295.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,051,360.00	8,783,295.00		8,783,295.00		
2) Ending Balance, June 30 (E + F1e)			7,245,249.00	7,977,121.00		8,739,107.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	795,078.00	1,378,598.00		1,861,229.63		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,571,197.00	4,719,549.00		5,014,663.01		
Textbook adoptions	0000	9780	200,000.00					
RUDTA 15/16 Negotiations	0000	9780	407,531.00					
RUDTA 16/17 Negotiations	0000	9780	766,645.00					
17/18 projected deficit	0000	9780	1,277,902.00					
18/19 projected deficit	0000	9780	1,311,943.00					
18/19 projected deficit	1100	9780	305,415.00					
Sustainability	1100	9780	301,761.00					
Textbook Adoptions	0000	9780		200,000.00				
RUDTA 16/17 Negotiations	0000	9780		766,645.00				
RUDTA 15/16 Negotiations	0000	9780		407,531.00				
17/18 projected deficit	0000	9780		1,277,900.00				
18/19 projected deficit	0000	9780		1,004,313.00				
18/19 projected deficit backfill	1100	9780		613,045.00				
Sustainability	1100	9780		450,115.00				
Textbook adoptions	0000	9780				200,000.00		
RUDTA 15/16 negotiations	0000	9780				407,531.00		
RUDTA 16/17 negotiations	0000	9780				766,645.00		
17/18 projected deficit backfill	0000	9780				1,659,442.00		
18/19 projected deficit backfill	0000	9780				918,328.01		
18/19 projected deficit backfill	1100	9780				606,573.00		
Sustainability	1100	9780				456,144.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,873,974.00	1,873,974.00		1,858,215.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	17,039,887.00	16,802,109.00	9,085,677.00	16,939,362.00	137,253.00	0.8%
Education Protection Account State Aid - Current Year		8012	4,112,682.00	3,953,393.00	1,952,369.00	3,987,809.00	34,416.00	0.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	38,688.00	38,217.00	19,708.17	38,217.00	0.00	0.0%
Timber Yield Tax		8022	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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,679,783.00	3,908,046.00	2,066,672.49	3,908,046.00	0.00	0.0%
Unsecured Roll Taxes		8042	233,797.00	238,076.00	228,218.01	238,076.00	0.00	0.0%
Prior Years' Taxes		8043	2,940.00	3,915.00	374.22	3,915.00	0.00	0.0%
Supplemental Taxes		8044	55,066.00	85,023.00	57,157.71	85,023.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	699,188.00	855,991.00	12,265.31	855,991.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	75,352.00	411,219.00	0.00	411,219.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Other In-Lieu Taxes		8082	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	0.0%
Subtotal, LCFF Sources			25,937,383.00	26,295,989.00	13,422,441.91	26,467,658.00	171,669.00	0.7%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,277,681.00)	(1,374,382.00)	(2,265.00)	(1,310,912.00)	63,470.00	-4.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			24,659,702.00	24,921,607.00	13,420,176.91	25,156,746.00	235,139.00	0.9%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	340,476.00	340,476.00	0.00	340,476.00	0.00	0.0%
Special Education Discretionary Grants		8182	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	20,222.00	20,222.00	4,225.81	20,222.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	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	418,620.00	659,280.00	90,405.00	659,280.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	59,027.00	59,487.00	29,233.00	59,412.00	(75.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	40,565.00	39,402.00	22,466.00	39,402.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	60,000.00	60,000.00	29,322.12	60,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>963,910.00</b>	<b>1,203,867.00</b>	<b>175,651.93</b>	<b>1,203,792.00</b>	<b>(75.00)</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	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	0.00	0.0%
Prior Years	6500	8319	0.00	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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	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	0.0%
Mandated Costs Reimbursements		8550	743,962.00	683,218.00	638,318.00	683,218.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	538,731.00	562,541.00	170,456.46	562,541.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	12,000.00	0.00	13,000.00	1,000.00	8.3%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	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	0.00	0.0%
All Other State Revenue	All Other	8590	690,409.00	1,831,582.00	75,857.73	1,833,534.00	1,952.00	0.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,073,102.00</b>	<b>3,189,341.00</b>	<b>884,632.19</b>	<b>3,192,293.00</b>	<b>2,952.00</b>	<b>0.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	460,000.00	460,000.00	235,820.69	546,279.00	86,279.00	18.8%
3) Other State Revenue		8300-8599	40,000.00	40,000.00	16,152.27	38,000.00	(2,000.00)	-5.0%
4) Other Local Revenue		8600-8799	359,960.00	359,960.00	508.17	366,900.00	6,940.00	1.9%
5) TOTAL, REVENUES			859,960.00	859,960.00	252,481.13	951,179.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	423,389.00	430,389.00	242,061.41	430,389.00	0.00	0.0%
3) Employee Benefits		3000-3999	121,438.00	119,797.00	67,706.54	119,797.00	0.00	0.0%
4) Books and Supplies		4000-4999	321,241.00	321,241.00	189,109.15	354,000.00	(32,759.00)	-10.2%
5) Services and Other Operating Expenditures		5000-5999	25,590.00	26,190.00	11,191.07	26,128.75	61.25	0.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	13,458.00	13,458.00	0.00	13,458.00	0.00	0.0%
9) TOTAL, EXPENDITURES			905,116.00	911,075.00	510,068.17	943,772.75		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(45,156.00)	(51,115.00)	(257,587.04)	7,406.25		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(45,156.00)	(51,115.00)	(257,587.04)	7,406.25		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,156.00	96,653.00		96,653.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,156.00	96,653.00		96,653.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,156.00	96,653.00		96,653.00		
2) Ending Balance, June 30 (E + F1e)			0.00	45,538.00		104,059.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	45,538.00		104,059.25		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	3,500.00	2,782.00	3,500.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	3,500.00	2,782.00	3,500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	14,580.00	14,580.00	6,290.00	14,580.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,580.00	14,580.00	6,290.00	14,580.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(14,580.00)	(11,080.00)	(3,508.00)	(11,080.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,580.00)	(11,080.00)	(3,508.00)	(11,080.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	74,555.00	1,307,528.00		1,307,528.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,555.00	1,307,528.00		1,307,528.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,555.00	1,307,528.00		1,307,528.00		
2) Ending Balance, June 30 (E + F1e)			59,975.00	1,296,448.00		1,296,448.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	59,975.00	1,296,448.00		1,296,448.00		
Facility projects	0000	9780	59,975.00					
Facility Projects	0000	9780		1,296,448.00				
facility projects	0000	9780				1,296,448.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	30,000.00	36,461.00	30,000.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	30,000.00	36,461.00	30,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	108,155.00	108,155.00	0.00	108,155.00	0.00	0.0%
6) Capital Outlay		6000-6999	9,661,790.00	9,661,790.00	193,417.18	9,661,790.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,769,945.00	9,769,945.00	193,417.18	9,769,945.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,769,945.00)	(9,739,945.00)	(156,956.18)	(9,739,945.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,769,945.00)	(9,739,945.00)	(156,956.18)	(9,739,945.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,592,004.00	10,617,201.00		10,617,201.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,592,004.00	10,617,201.00		10,617,201.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,592,004.00	10,617,201.00		10,617,201.00		
2) Ending Balance, June 30 (E + F1e)			822,059.00	877,256.00		877,256.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	822,059.00	863,597.00		863,597.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	13,659.00		13,659.00		
Modernization Projects	0000	9780		13,659.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	600,000.00	600,000.00	409,187.68	600,000.00	0.00	0.0%
5) TOTAL, REVENUES			600,000.00	600,000.00	409,187.68	600,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	75,000.00	75,000.00	840.00	75,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			75,000.00	75,000.00	840.00	75,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			525,000.00	525,000.00	408,347.68	525,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			525,000.00	525,000.00	408,347.68	525,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,599,066.00	3,357,999.00		3,357,999.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,599,066.00	3,357,999.00		3,357,999.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,599,066.00	3,357,999.00		3,357,999.00		
2) Ending Balance, June 30 (E + F1e)			3,124,066.00	3,882,999.00		3,882,999.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,124,066.00	4,129,149.00		3,882,999.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(246,150.00)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	101.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	101.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	101.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	101.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	29,373.00	29,529.00		29,529.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,373.00	29,529.00		29,529.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,373.00	29,529.00		29,529.00		
2) Ending Balance, June 30 (E + F1e)			29,373.00	29,529.00		29,529.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	29,373.00	29,529.00		29,529.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	32.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	32.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	32.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	32.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,687.00	9,696.00		9,696.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,687.00	9,696.00		9,696.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,687.00	9,696.00		9,696.00		
2) Ending Balance, June 30 (E + F1e)			9,687.00	9,696.00		9,696.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	9,687.00	9,696.00		9,696.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,829.00	8,829.00	6,034.54	8,829.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,243,905.00	1,243,905.00	837,064.54	1,243,905.00	0.00	0.0%
5) TOTAL, REVENUES			1,252,734.00	1,252,734.00	843,099.08	1,252,734.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,252,734.00	1,252,734.00	1,737,618.76	1,252,734.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,252,734.00	1,252,734.00	1,737,618.76	1,252,734.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(894,519.68)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(894,519.68)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,886,267.00	1,856,086.00		1,856,086.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,886,267.00	1,856,086.00		1,856,086.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,886,267.00	1,856,086.00		1,856,086.00		
2) Ending Balance, June 30 (E + F1e)			1,886,267.00	1,856,086.00		1,856,086.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,886,267.00	1,856,086.00		1,856,086.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	6,704.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	6,704.00	0.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	1,411.25	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	1,411.25	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	5,292.75	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	5,292.75	0.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	149,738.00	148,693.00		148,693.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			149,738.00	148,693.00		148,693.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			149,738.00	148,693.00		148,693.00		
2) Ending Net Position, June 30 (E + F1e)			149,738.00	148,693.00		148,693.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	148,693.00		148,693.00		
c) Unrestricted Net Position		9790	149,738.00	0.00		0.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,976.42	2,976.42	3,039.87	3,039.87	63.45	2%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,976.42	2,976.42	3,039.87	3,039.87	63.45	2%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	26.32	26.32	26.33	26.33	0.01	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	2.28	2.28	2.20	2.20	(0.08)	-4%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	28.60	28.60	28.53	28.53	(0.07)	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	3,005.02	3,005.02	3,068.40	3,068.40	63.38	2%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

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

District Superintendent or Designee

Date: \_\_\_\_\_

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 13, 2017

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

President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X  POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

\_\_\_\_ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

\_\_\_\_ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Sonia Lasyone

Telephone: 209-599-2131

Title: Chief Business Officer

E-mail: slasyone@sjcoe.net

### Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF)	Projected LCFF for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current 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 since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2015-16) annual payment?	X	
		• If yes, 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?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal 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 and current fiscal years?	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 or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current 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	
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	

# RIPON UNIFIED SCHOOL DISTRICT

## ACTUAL AND PROJECTED MONTHLY CASH FLOWS Fiscal Year 2016-17 GENERAL FUND

| Second Period Interim

Completed: VM  
Revised: SL

Notice: SCJOE is not responsible for the estimates included in the cash flow calculation spreadsheet. Districts should be carefully evaluating and adjusting the calculation for information they are aware of specific to their district that will impact the calculation estimates.

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUALS	EXP. UNEXP.	TOTAL
<b>A. BEGINNING CASH</b>	10,905,191.80	10,460,352.85	8,923,454.48	8,995,538.89	7,819,987.17	7,424,141.42	10,317,440.67	10,872,972.87	7,766,851.87	11,822,501.87	12,280,265.87	6,891,239.87			
<b>B. RECEIPTS</b>															
LCFF:															
Property Tax	0.00	28,459.16	0.00	0.00	5,912.45	2,350,024.30	0.00	0.00	0.00	1,823,691.00	6,004.00	750,122.00	576,273.00	0.00	5,540,485.91
State Aid - 8011 only	825,971.00	825,971.00	1,486,747.00	1,486,747.00	1,486,747.00	1,486,747.00	1,486,747.00	1,567,849.00	1,567,849.00	1,567,849.00	1,567,849.00	1,155,071.00	427,218.00	0.00	16,939,362.00
State Aid - 8012 only	0.00	0.00	976,184.00	0.00	0.00	976,185.00	0.00	0.00	976,184.00	0.00	0.00	1,059,257.00	0.00	0.00	3,987,810.00
Other	0.00	0.00	(1,057.00)	(470.00)	(470.00)	(470.00)	202.00	(61,358.00)	(65,930.00)	(61,576.00)	(60,249.00)	(51,738.00)	(1,007,795.00)	0.00	(1,310,911.00)
Federal Revenues	3,326.02	0.00	15,931.48	8,034.96	5,470.72	110,735.72	32,153.03	136,040.00	13,853.00	36,434.00	114,952.00	516,540.00	210,321.00	0.00	1,203,791.93
Other State Revenues	0.00	17,821.00	0.00	0.00	145,580.00	328,678.00	392,553.19	139,282.00	113,589.00	396,342.00	12,353.00	356,409.00	1,289,685.00	0.00	3,192,292.19
Other Local Revenues	24,274.09	17,163.59	53,909.45	47,390.61	24,303.50	123,608.21	1,133,494.67	(11,209.00)	(4,158.00)	(25,598.00)	(12,228.00)	(26,801.00)	29,078.00	0.00	1,373,228.12
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUB-TOTAL</b>														0.00	<b>30,926,059.15</b>
Other Rcpts/Non-Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
<b>TOTAL RECEIPTS</b>	853,571.11	889,414.75	2,531,714.93	1,541,702.57	1,667,543.67	5,375,508.23	3,045,149.89	1,770,604.00	2,601,387.00	3,737,142.00	1,628,681.00	3,758,860.00	1,524,780.00	0.00	30,926,059.15
<b>C. DISBURSEMENTS</b>															
Certificated Salary	148,888.69	1,080,188.41	1,080,153.55	1,126,318.64	1,153,578.16	1,122,336.01	1,123,706.83	1,155,715.00	1,172,395.00	1,220,524.00	1,189,987.00	1,320,707.00	62,692.00	0.00	12,957,190.29
Classified Salary	190,141.26	342,211.27	359,620.64	340,653.02	369,666.77	354,845.09	346,478.40	273,131.00	270,227.00	291,021.00	309,073.00	406,564.00	51,316.00	0.00	3,904,948.45
Employee Benefits	147,968.48	427,263.86	444,754.09	454,593.59	443,610.90	446,281.00	317,929.15	594,892.00	621,702.00	574,737.00	638,945.00	698,156.00	1,138,297.00	0.00	6,949,130.07
Supplies	8,572.55	65,643.71	486,374.47	371,164.64	42,011.41	82,596.86	71,953.59	75,030.00	130,687.00	93,149.00	175,919.00	80,668.00	542,791.00	0.00	2,226,561.23
Services	302,880.53	201,653.44	279,608.98	352,723.92	164,958.10	193,327.16	200,813.47	194,091.00	287,797.00	365,363.00	190,854.00	696,973.00	378,163.00	0.00	3,809,206.60
Capital Outlays	29,300.00	26,880.31	2,841.00	40,662.14	0.00	209.40	0.00	1,699.00	100,755.00	88,047.00	598.00	16,136.00	243,688.00	0.00	550,815.85
Other Outgo	138,655.22	10,740.00	19,332.00	19,332.00	19,332.00	20,347.00	19,332.00	4,622.00	4,622.00	311,728.00	4,622.00	4,714.00	(4,981.00)	0.00	572,397.22
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUB-TOTAL</b>															<b>30,970,249.71</b>
Other Dsbrsmnts/Non-Expenditur	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	966,406.73	2,154,581.00	2,672,684.73	2,705,447.95	2,193,157.34	2,219,942.52	2,080,213.44	2,299,180.00	2,588,185.00	2,944,569.00	2,509,998.00	3,223,918.00	2,411,966.00	0.00	30,970,249.71
<b>D. BALANCE SHEET TRANSACTIONS</b>															
<b>Assets</b>															
Cash Not in Treasury	6,120.05	0.00	0.00	0.00	0.00	0.00	(587,671.36)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(581,551.31)
Accounts Receivable (LCFF only)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable (excluding LC	233,849.29	127,016.22	181,554.00	152,229.45	748.78	106,204.00	175,957.92	(23,452.00)	(1,259.00)	(5,433.00)	0.00	181,964.00	(1,524,780.00)	0.00	(395,400.34)
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,200.00	0.00	0.00	41,200.00
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,036.00	0.00	0.00	4,036.00
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Subtotal Assets</b>	239,969.34	127,016.22	181,554.00	152,229.45	748.78	106,204.00	(411,713.44)	(23,452.00)	(1,259.00)	(5,433.00)	0.00	227,200.00	(1,524,780.00)	0.00	(931,715.65)
<b>Liabilities</b>															
Accounts Payable (LCFF only)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,805.00	0.00	0.00	44,805.00
Accounts Payable (excluding LCFF)	571,972.67	398,748.34	(31,500.21)	164,035.79	(129,019.14)	368,470.46	(2,309.19)	2,554,093.00	(4,043,707.00)	328,302.00	4,507,709.00	(2,098,202.00)	(2,411,966.00)	0.00	176,627.72
Due to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	689,602.00	0.00	0.00	689,602.00
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,074.00	0.00	(35.00)	0.00	0.00	1,039.00
<b>Subtotal Liabilities</b>	571,972.67	398,748.34	(31,500.21)	164,035.79	(129,019.14)	368,470.46	(2,309.19)	2,554,093.00	(4,043,707.00)	329,376.00	4,507,709.00	(1,363,830.00)	(2,411,966.00)	0.00	912,073.72
Suspense Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Balance Sheet Transactions</b>	(332,003.33)	(271,732.12)	213,054.21	(11,806.34)	129,767.92	(262,266.46)	(409,404.25)	(2,577,545.00)	4,042,448.00	(334,809.00)	(4,507,709.00)	1,591,030.00	887,186.00		(1,843,789.37)
<b>E. NET INCREASE/DECREASE</b>	(444,838.95)	(1,536,898.37)	72,084.41	(1,175,551.72)	(395,845.75)	2,893,299.25	555,532.20	(3,106,121.00)	4,055,650.00	457,764.00	(5,389,026.00)	2,125,972.00	0.00	0.00	(1,887,979.93)
<b>F. ENDING CASH</b>	10,460,352.85	8,923,454.48	8,995,538.89	7,819,987.17	7,424,141.42	10,317,440.67	10,872,972.87	7,766,851.87	11,822,501.87	12,280,265.87	6,891,239.87	9,017,211.87			

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	25,156,746.00	1.36%	25,498,725.00	3.55%	26,404,943.00
2. Federal Revenues	8100-8299	1,203,792.00	-8.85%	1,097,206.00	0.00%	1,097,206.00
3. Other State Revenues	8300-8599	3,192,293.00	-14.58%	2,726,986.00	-5.40%	2,579,655.00
4. Other Local Revenues	8600-8799	1,373,227.52	-29.59%	966,928.00	0.00%	966,928.00
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)		30,926,058.52	-2.06%	30,289,845.00	2.51%	31,048,732.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				12,957,190.14		13,691,345.14
b. Step & Column Adjustment				188,681.00		161,343.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				545,474.00		108,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,957,190.14	5.67%	13,691,345.14	1.97%	13,960,688.14
2. Classified Salaries						
a. Base Salaries				3,904,947.65		3,970,685.65
b. Step & Column Adjustment				67,738.00		67,990.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,904,947.65	1.68%	3,970,685.65	1.71%	4,038,675.65
3. Employee Benefits	3000-3999	6,949,129.51	7.16%	7,446,988.00	6.20%	7,908,558.00
4. Books and Supplies	4000-4999	2,226,561.00	-7.68%	2,055,621.00	0.00%	2,055,621.00
5. Services and Other Operating Expenditures	5000-5999	3,809,207.08	-1.30%	3,759,595.00	0.00%	3,759,595.00
6. Capital Outlay	6000-6999	550,814.50	-1.36%	543,314.00	0.00%	543,314.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	585,854.00	5.84%	620,076.00	6.54%	660,598.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(13,458.00)	0.00%	(13,458.00)	0.00%	(13,458.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		30,970,245.88	3.56%	32,074,166.79	2.62%	32,913,591.79
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(44,187.36)		(1,784,321.79)		(1,864,859.79)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,783,295.00		8,739,107.64		6,954,785.85
2. Ending Fund Balance (Sum lines C and D1)		8,739,107.64		6,954,785.85		5,089,926.06
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	1,861,229.63		1,595,465.13		1,276,187.63
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	5,014,663.01		3,430,650.72		1,835,115.43
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,858,215.00		1,923,670.00		1,973,623.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,739,107.64		6,954,785.85		5,089,926.06

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,858,215.00		1,923,670.00		1,973,623.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,858,215.00		1,923,670.00		1,973,623.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.00%		6.00%		6.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projections)		3,039.87		3,039.87		3,037.07
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		30,970,245.88		32,074,166.79		32,913,591.79
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		30,970,245.88		32,074,166.79		32,913,591.79
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		929,107.38		962,225.00		987,407.75
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		929,107.38		962,225.00		987,407.75
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	1,203,792.00	-8.85%	1,097,206.00	0.00%	1,097,206.00
3. Other State Revenues	8300-8599	2,080,472.00	-1.80%	2,042,972.00	0.00%	2,042,972.00
4. Other Local Revenues	8600-8799	968,981.52	-39.91%	582,282.00	0.00%	582,282.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	4,056,133.00	-10.85%	3,616,002.00	1.36%	3,665,160.00
6. Total (Sum lines A1 thru A5c)		8,309,378.52	-11.68%	7,338,462.00	0.67%	7,387,620.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,918,296.50		1,749,719.50
b. Step & Column Adjustment				27,909.00		24,320.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(196,486.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,918,296.50	-8.79%	1,749,719.50	1.39%	1,774,039.50
2. Classified Salaries						
a. Base Salaries				967,942.00		977,750.00
b. Step & Column Adjustment				11,808.00		9,429.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	967,942.00	1.01%	977,750.00	0.96%	987,179.00
3. Employee Benefits	3000-3999	2,420,086.56	0.97%	2,443,497.00	2.82%	2,512,419.00
4. Books and Supplies	4000-4999	740,866.89	-23.07%	569,926.00	0.00%	569,926.00
5. Services and Other Operating Expenditures	5000-5999	1,293,339.43	-3.84%	1,243,727.00	0.00%	1,243,727.00
6. Capital Outlay	6000-6999	550,814.50	-1.36%	543,314.00	0.00%	543,314.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	11,300.00	0.00%	11,300.00	0.00%	11,300.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	75,105.01	-13.46%	64,993.00	0.00%	64,993.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		7,977,750.89	-4.68%	7,604,226.50	1.35%	7,706,897.50
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		331,627.63		(265,764.50)		(319,277.50)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,529,602.00		1,861,229.63		1,595,465.13
2. Ending Fund Balance (Sum lines C and D1)		1,861,229.63		1,595,465.13		1,276,187.63
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,861,229.63		1,595,465.13		1,276,187.63
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		1,861,229.63		1,595,465.13		1,276,187.63

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
All changes are detailed in the Assumptions section of the budget report. 17/18 includes a salary decrease for certificated personnel as the Educator Effectiveness grant will expire.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	25,156,746.00	1.36%	25,498,725.00	3.55%	26,404,943.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,111,821.00	-38.48%	684,014.00	-21.54%	536,683.00
4. Other Local Revenues	8600-8799	404,246.00	-4.85%	384,646.00	0.00%	384,646.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,056,133.00)	-10.85%	(3,616,002.00)	1.36%	(3,665,160.00)
6. Total (Sum lines A1 thru A5c)		22,616,680.00	1.48%	22,951,383.00	3.09%	23,661,112.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				11,038,893.64		11,941,625.64
b. Step & Column Adjustment				160,772.00		137,023.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				741,960.00		108,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,038,893.64	8.18%	11,941,625.64	2.05%	12,186,648.64
2. Classified Salaries						
a. Base Salaries				2,937,005.65		2,992,935.65
b. Step & Column Adjustment				55,930.00		58,561.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,937,005.65	1.90%	2,992,935.65	1.96%	3,051,496.65
3. Employee Benefits	3000-3999	4,529,042.95	10.48%	5,003,491.00	7.85%	5,396,139.00
4. Books and Supplies	4000-4999	1,485,694.11	0.00%	1,485,695.00	0.00%	1,485,695.00
5. Services and Other Operating Expenditures	5000-5999	2,515,867.65	0.00%	2,515,868.00	0.00%	2,515,868.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	574,554.00	5.96%	608,776.00	6.66%	649,298.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(88,563.01)	-11.42%	(78,451.00)	0.00%	(78,451.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		22,992,494.99	6.43%	24,469,940.29	3.01%	25,206,694.29
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(375,814.99)		(1,518,557.29)		(1,545,582.29)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,253,693.00		6,877,878.01		5,359,320.72
2. Ending Fund Balance (Sum lines C and D1)		6,877,878.01		5,359,320.72		3,813,738.43
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	5,014,663.01		3,430,650.72		1,835,115.43
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,858,215.00		1,923,670.00		1,973,623.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		6,877,878.01		5,359,320.72		3,813,738.43

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,858,215.00		1,923,670.00		1,973,623.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	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 (Sum lines E1a thru E2c)		1,858,215.00		1,923,670.00		1,973,623.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
All changes are detailed in the Assumptions section of the budget report. 17/18 includes a salary decrease for certificated personnel as the Educator Effectiveness grant will expire.						

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Second Interim  
2016-17 Projected Totals  
Technical Review Checks

Ripon Unified

San Joaquin 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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## **SUPPLEMENTAL CHECKS**

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## **EXPORT CHECKS**

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) EXCEPTION

Explanation:Attached

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Second Interim  
2016-17 Actuals to Date  
Technical Review Checks

Ripon Unified

San Joaquin County

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## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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Checks Completed.