

RINCON VALLEY UNION SCHOOL DISTRICT

MEMORANDUM

TO: Dr. Tony Roehrick, Superintendent
Board of Trustees

FROM: Joseph Pandolfo, Deputy Superintendent, Business Services

SUBJECT: First Interim Budget Report

DATE: December 13, 2016

The 2016-17 first interim budget report is submitted for your approval. Assembly Bill (AB) 1200 requires local educational agencies to submit interim reports with specific documentation. This report is due to the Sonoma County Office of Education by December 15th. The 2016-17 first interim budget has been prepared with the information available as of October 31st.

California school districts utilize *governmental accounting and financial reporting*, which divides the district into specific major activities known as funds. The largest of these funds is the *general fund* which includes revenues and expenses for three traditional schools, five conversion charter elementary schools as well as the Redwood Consortium for Student Services (RCSS), which is a special education cooperative comprised of eight Santa Rosa elementary districts. The *general fund* is divided into restricted (largely state and federal sources) and unrestricted portions.

The first interim budget typically contains significant changes from the original budget which was presented in June; this budget is no exception.

General Fund

Revenues

Revenues were updated from the original budget with the largest change being a decrease in projected Local Control Funding Formula (LCFF) revenues, which is the District's largest source of revenue. *LCFF decreased \$393,647* from \$29.47 million to \$29.08 million. This decrease is due to a decrease in projected average daily attendance (ADA) which is the main variable used to generate this income. LCFF revenue is what is used to pay for most of our compensation increases.

Other state revenue increased \$1.3 M, however \$683,000 of this increase is due to a State Teacher Retirement System (STRS) accounting entry that was off-set by an equal increase in expenditures. The remaining increase was due to the distribution of one-time mandated cost revenue and adjustments to restricted programs.

Federal and local revenue remained relatively stable.

Expenditures

Certificated and classified salaries and benefits increased \$341,806 (minus the STRS adjustment) which was due to budgeting one-time salary and benefit expenses as well as final staffing adjustments. Books and supplies increased approximately \$686,890 and purchased services increased \$325,124. These increases were due to the budgeting of carry-over and other one-time monies.

The total decrease in the unrestricted portion of the budget is slightly over \$1.0M. This deficit is due to approximately \$570,000 of prior year's carry-over being added to the budget as an expense, and a reduction in revenues of approximately \$400,000, due to declining enrollment. *Therefore, of the \$1M deficit, approximately \$400,000 appears to be ongoing (operational) deficit.* Prior to this change the budget was balanced. Since the District normally does not spend 100% of the budget, this deficit amount would typically not be of too much concern, however the District has not settled with any of its bargaining units, and the cost of 1% for the entire staff is approximately \$200,000.

Multi-year Projections

Based on reasonable assumptions, the multi-year projection (page 22-24) demonstrates the District's fund balance will decrease over the next two years. These projections do not include a salary schedule increase for this year or future years. The primary reason the projection indicated deficit spending is due to the rate increases for both retirement systems (STRS & PERS).

Annual STRS Estimated Cumulative Increase to District Budget

2015	2016	2017	2018	2019	2020
.63%	2.48%	4.33%	6.18%	8.03%	9.88%
\$ 96,932	\$408,177	\$726,917	\$1,054,536	\$1,397,618	\$1,753,328

The above table does not include the increase in the classified pension system, CalPERS. A one percent increase in CalPERS, costs the District approximately \$62,000.

The major concern with these projects is that the increased required STRS and CalPERS contributions are absorbing projected LCFF increases even when no increase to salary is included.

Class size is projected to remain under a 24 to 1 student-to-teacher ratio in primary grades in the current year and all out years of the projection. Assumptions for these projections are reasonable and are listed on the page following the projects.

Reserves

General Fund Reserves are approximately \$9.5M which is approximately 20%. Reserves cannot be spent on ongoing expenses. Appropriate uses for reserves are to help the District through downturns in the economy, for meeting cash flow needs, and when they are expended for items such as textbook adoptions, technology or other one-time purposes. The Reserves designations are as follows:

Economic Uncertainty (15%)	\$7,063,085
COP	\$1,181,000

Textbook Adoption	\$1,000,000
Phone System	\$ 320,000

Cash Flow

According to the cash flow projection the District will have sufficient cash on hand to meet its obligation. The low point for cash is projected to be November.

Other Funds

With the increased enrollment, Rincon Valley Charter School's (RVCS) budget (Fund 09) is operating at a deficit this year but projected to be balanced over the next two years *if the schools maintain full enrollment. The change from MacBooks to Chrome devices has played a large role in stabilizing RVCS's finances.* The budget for RVCS continues to be very tight, and with the current administrative staffing and lack of economy of scale, without restructuring it may not be possible for the school to enhance programs as to the levels that are desired by the administration and staff.

The *Child Development Fund (Fund 12)* is projected to close with a very small operating deficit but when revenues are updated the fund will likely operate at a small surplus.

The *Food Service Fund (Fund 13)* is budgeted at a small surplus.

The *Building (Bond) Fund (Fund 21)* expenditures are dependent on the timing of this summer's construction projects. The fund began the year with \$12.3M and is estimated to complete the year with \$2.9M. *The District will need to sell the second issue of bonds in the Fall of 2017 in order to continue to fund the District's facility program.*

The *Capital Facilities Fund (Fund 25, developer fees)* has posted over \$100,000 in revenue to date, and is expecting another \$80,000 in the next few weeks. Although the fund typically does not receive enough revenue to make the annual payment of \$231,265 for the outstanding construction lease, it appears that it will be able to fully fund the payment of this loan. The balance of the lease at the end of the fiscal year will be approximately \$2.6M, of which \$1.1M of is set up as a designated reserve in the general fund.

The *Capital Outlay (Fund 40)* funds the amount of the District's facility program that is not funded with bond proceeds. This fund is projected to have a balance of approximately \$3.3M at year-end this fiscal year.

Criteria and Standards

The purpose of the Criteria and Standards section of the First interim budget Report is to assist the District in determining if the budget is realistic and if the District is showing signs of financial distress. The District has provided reasonable explanations for anomalies where needed, and the District has no indicators of financial distress.

RINCON VALLEY UNION SCHOOL DISTRICT

2016/17 FIRST INTERIM REPORT

Table of Contents

District Certification of Interim Report (Form CI, pages 1-3)

These pages are submitted to the Department of Education certifying that the District's financial condition is positive, qualified, or negative. Rincon Valley's financial condition is positive.

General Fund Summary (Form 01, pages 4-9)

These pages compare the General Fund's Original Budget (Column A) to the 1st Interim Budget Projected Year Totals (Column D).

Other Funds (Forms 09, 12, 13, 21, 25, 40, pages 10-21)

These pages compare all other funds' Original Budget (Column A) to the 1st Interim Budget Projected Year Totals (Column D).

Multi Year Projections, General Fund (pages 22-24)

Projections indicate the district will meet its financial obligations for the current year and the next two fiscal years.

Average Daily Attendance (Form AI, pages 25-27)

This form contains the estimated Average Daily Attendance as of April (P2). It also shows the Estimated Funded ADA that is used in the budget projections.

Actual and Projected Monthly Cash Flow (Form CASH, pages 28-29)

These pages display the actual cash flow through October 31, 2015 and the projected cash flow through June 30, 2016. The monthly cash flow is projected to be sufficient to cover the anticipated monthly expenses.

School District Criteria and Standards (pages 30-55)

These are standards mandated by the California Department of Education. All school district budgets are to conform to these standards. Explanations have been provided where needed.

Local Control Funding Formula (pages 56-61)

These pages show the summary of the LCFF calculation.

Components of Ending Fund Balance (page 62)

This section summarizes the District's reserves for the General Fund.

Technical Review Checklist (page 63)

This section is for County use.

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: *Joseph Pandolfo*
District Superintendent or Designee

Date: 12/14/16

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: December 13, 2016

Signed: *Carol Lynn Wood*
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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: Joseph Pandolfo, Ed.D.

Telephone: 707-542-7375

Title: Deputy Superintendent

E-mail: jpandolfo@rvusd.org

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 budget adoption.		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 budget adoption.	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 budget adoption.	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 budget adoption.		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 budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption 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 budget adoption 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 budget adoption 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 budget adoption 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 budget adoption 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 budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first 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	For negotiations settled since budget adoption, 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	
		• 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	

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

Division	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)
A. REVENUES								
1) LCFF Sources		8010-8099	29,475,353.00	29,081,706.00	3,490,218.05	29,081,706.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,003,156.00	1,021,724.00	(25,663.28)	1,021,724.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,841,072.80	2,628,822.52	24,417.38	3,166,506.52	537,684.00	20.5%
4) Other Local Revenue		8600-8799	6,629,323.93	6,505,386.02	524,643.50	6,505,386.02	0.00	0.0%
5) TOTAL, REVENUES			38,948,905.73	39,237,638.54	4,013,615.65	39,775,322.54		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	16,155,989.15	16,443,359.00	4,848,222.08	16,425,776.28	17,582.72	0.1%
2) Classified Salaries		2000-2999	6,280,768.82	6,263,803.33	1,831,067.99	6,263,803.33	0.00	0.0%
3) Employee Benefits		3000-3999	7,696,706.20	7,785,692.28	2,092,767.87	8,323,376.28	(537,684.00)	-6.9%
4) Books and Supplies		4000-4999	1,564,401.34	2,256,391.26	723,023.11	2,251,291.26	5,100.00	0.2%
5) Services and Other Operating Expenditures		5000-5999	3,671,245.03	3,991,412.25	998,233.45	3,996,369.25	(4,957.00)	-0.1%
6) Capital Outlay		6000-6999	1,506,853.19	2,103,313.59	334,458.90	2,103,313.59	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	57,114.44	57,114.44	0.00	57,114.44	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(17,228.00)	(17,228.00)	0.00	(17,228.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			36,915,850.17	38,883,858.15	10,827,773.40	39,403,816.43		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,033,055.56	353,780.39	(6,814,157.75)	371,506.11		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers								
a) Transfers In		8900-8929	4,384,650.00	4,768,065.24	0.00	4,768,065.24	0.00	0.0%
b) Transfers Out		7600-7629	7,300,000.00	7,683,415.24	0.00	7,683,415.24	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	0.30	0.00	0.00	(0.30)	100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,915,350.00)	(2,915,349.70)	0.00	(2,915,350.00)		

2016-17 First 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/F) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(882,294.44)	(2,561,569.31)	(6,814,157.75)	(2,543,843.89)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,025,316.65	12,121,212.50		12,121,212.50	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)			11,025,316.65	12,121,212.50		12,121,212.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,025,316.65	12,121,212.50		12,121,212.50		
2) Ending Balance, June 30 (E + F1e)			10,143,022.21	9,559,643.19		9,577,368.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		7,250.00		
Stores		9712	0.00	0.00		5,850.00		
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	0.00	0.00		2,501,000.00		
Textbook Adoption	0000	9780				1,000,000.00		
Phone System	0000	9780				320,000.00		
Partial COP	0000	9780				1,181,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		7,063,085.00		
Unassigned/Unappropriated Amount			10,143,022.21	9,559,643.19		183.61		

De. on	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)
A. REVENUES								
1) LCFF Sources		8010-8099	29,099,170.00	28,714,570.00	3,490,218.05	28,714,570.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,000.00	25,000.00	25,477.00	25,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	487,566.80	1,219,289.68	14,365.55	1,219,289.68	0.00	0.0%
4) Other Local Revenue		8600-8799	2,483,634.22	2,513,050.16	140,900.35	2,513,050.16	0.00	0.0%
5) TOTAL, REVENUES			32,095,371.02	32,471,909.84	3,670,960.95	32,471,909.84		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,960,481.70	12,084,726.17	3,626,659.64	12,067,000.45	17,725.72	0.1%
2) Classified Salaries		2000-2999	3,707,680.29	3,650,420.90	1,095,683.87	3,650,420.90	0.00	0.0%
3) Employee Benefits		3000-3999	4,885,889.38	4,888,042.99	1,465,155.19	4,888,042.99	0.00	0.0%
4) Books and Supplies		4000-4999	1,057,327.49	1,506,903.74	518,461.74	1,504,803.74	2,100.00	0.1%
5) Services and Other Operating Expenditures		5000-5999	2,348,991.11	2,562,995.38	471,301.68	2,565,095.38	(2,100.00)	-0.1%
6) Capital Outlay		6000-6999	0.00	299,644.34	256,836.05	299,644.34	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	57,114.44	57,114.44	0.00	57,114.44	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(334,322.00)	(321,177.00)	(502.00)	(321,177.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			23,683,162.41	24,728,670.96	7,433,596.17	24,710,945.24		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			8,412,208.61	7,743,238.88	(3,762,635.22)	7,760,964.60		
D. OTHER FINANCING SOURCES/USES								
1) Fund Transfers								
a) Transfers In		8900-8929	4,384,650.00	4,768,065.24	0.00	4,768,065.24	0.00	0.0%
b) Transfers Out		7600-7629	7,300,000.00	7,683,415.24	0.00	7,683,415.24	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	(5,497,679.85)	(5,860,445.68)	(75,000.00)	(5,860,445.98)	(0.30)	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,413,029.85)	(8,775,795.68)	(75,000.00)	(8,775,795.98)		

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 / (F)) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(821.24)	(1,032,556.80)	(3,837,635.22)	(1,014,831.38)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,143,843.45	10,592,199.99		10,592,199.99	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)			10,143,843.45	10,592,199.99		10,592,199.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,143,843.45	10,592,199.99		10,592,199.99		
2) Ending Balance, June 30 (E + F1e)			10,143,022.21	9,559,643.19		9,577,368.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		7,250.00		
Stores		9712	0.00	0.00		5,850.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
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		2,501,000.00		
Textbook Adoption	0000	9780				1,000,000.00		
Phone System	0000	9780				320,000.00		
Partial COP	0000	9780				1,181,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		7,063,085.00		
Unassigned/Unappropriated Amount		9790	10,143,022.21	9,559,643.19		183.61		

2016-17 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Division	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)
A. REVENUES								
1) LCFF Sources		8010-8099	376,183.00	367,136.00	0.00	367,136.00	0.00	0.0%
2) Federal Revenue		8100-8299	978,156.00	996,724.00	(51,140.28)	996,724.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,353,506.00	1,409,532.84	10,051.83	1,947,216.84	537,684.00	38.1%
4) Other Local Revenue		8600-8799	4,145,689.71	3,992,335.86	383,743.15	3,992,335.86	0.00	0.0%
5) TOTAL, REVENUES			6,853,534.71	6,765,728.70	342,654.70	7,303,412.70		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,195,507.45	4,358,632.83	1,221,562.44	4,358,775.83	(143.00)	0.0%
2) Classified Salaries		2000-2999	2,573,088.53	2,613,382.43	735,384.12	2,613,382.43	0.00	0.0%
3) Employee Benefits		3000-3999	2,810,816.82	2,897,649.29	627,612.68	3,435,333.29	(537,684.00)	-18.6%
4) Books and Supplies		4000-4999	507,073.85	749,487.52	204,561.37	746,487.52	3,000.00	0.4%
5) Services and Other Operating Expenditures		5000-5999	1,322,253.92	1,428,416.87	526,931.77	1,431,273.87	(2,857.00)	-0.2%
6) Capital Outlay		6000-6999	1,505,853.19	1,803,669.25	77,622.85	1,803,669.25	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	317,094.00	303,949.00	502.00	303,949.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,232,687.76	14,155,187.19	3,394,177.23	14,692,871.19		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,379,153.05)	(7,389,458.49)	(3,051,522.53)	(7,389,458.49)		
D. OTHER FINANCING SOURCES/USES								
Fund 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	5,497,679.85	5,860,445.98	75,000.00	5,860,445.98	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,497,679.85	5,860,445.98	75,000.00	5,860,445.98		

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/F) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(881,473.20)	(1,529,012.51)	(2,976,522.53)	(1,529,012.51)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	881,473.20	1,529,012.51		1,529,012.51	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)			881,473.20	1,529,012.51		1,529,012.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			881,473.20	1,529,012.51		1,529,012.51		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
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	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)
A. REVENUES								
1) LCFF Sources		8010-8099	2,708,535.00	2,701,217.00	589,565.00	2,701,217.00	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	119,114.00	187,805.87	1,705.38	228,878.87	41,073.00	21.9%
4) Other Local Revenue		8500-8799	1,000.00	1,000.00	643.73	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,828,649.00	2,890,022.87	571,914.11	2,931,095.87		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,185,677.48	1,212,793.17	355,664.27	1,212,793.17	0.00	0.0%
2) Classified Salaries		2000-2999	303,173.37	306,811.15	82,547.03	331,611.15	(25,000.00)	-8.2%
3) Employee Benefits		3000-3999	504,090.40	487,727.89	125,271.71	534,800.89	(47,073.00)	-9.7%
4) Books and Supplies		4000-4999	189,311.80	264,439.62	153,479.17	264,439.62	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	485,457.52	490,126.68	12,267.74	490,126.68	0.00	0.0%
6) Capital Outlay		6000-6999	204,811.81	198,747.40	0.00	198,747.40	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			2,872,522.38	2,960,445.91	731,229.92	3,032,518.91		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,873.38)	(70,423.04)	(159,315.81)	(101,423.04)		
D. FINANCING SOURCES/USES								
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	84,650.00	84,650.00	0.00	84,650.00	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			(84,650.00)	(84,650.00)	0.00	(84,650.00)		

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 Colu B & F) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(128,523.38)	(155,073.04)	(159,315.81)	(186,073.04)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	145,909.23	238,793.47		238,793.47	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)			145,909.23	238,793.47		238,793.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			145,909.23	238,793.47		238,793.47		
2) Ending Balance, June 30 (E + F1e)			17,385.85	83,720.43		52,720.43		
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								
c) Committed		9740	0.00	0.00		0.00		
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		52,720.43		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			17,385.85	83,720.43		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)
A. REVENUES								
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	372.00	372.00	0.00	170.00	(202.00)	-54.3%
4) Other Local Revenue		8600-8799	1,031,405.00	1,022,905.00	271,131.90	1,022,905.00	0.00	0.0%
5) TOTAL REVENUES			1,031,777.00	1,023,277.00	271,131.90	1,023,075.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	630,331.43	620,331.43	190,936.54	620,331.43	0.00	0.0%
3) Employee Benefits		3000-3999	213,185.43	213,185.43	63,696.22	212,983.43	202.00	0.1%
4) Books and Supplies		4000-4999	105,225.00	115,475.00	19,676.73	115,475.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	88,241.74	84,130.87	3,782.73	84,130.87	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			1,036,983.60	1,033,122.73	278,092.22	1,032,920.73		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,206.60)	(9,845.73)	(6,960.32)	(9,845.73)		
D. OTHER FINANCING SOURCES/USES								
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 Col B & (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,206.60)	(9,845.73)	(6,960.32)	(9,845.73)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	203,777.78	239,778.19		239,778.19	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)			203,777.78	239,778.19		239,778.19		
d) Other Restatements		9785	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			203,777.78	239,778.19		239,778.19		
2) Ending Balance, June 30 (E + F1e)			198,571.18	229,932.46		229,932.46		
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	0.00	0.00		229,932.46		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9780	198,571.18	229,932.46		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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	753,000.00	811,316.49	890.56	811,316.49	0.00	0.0%
3) Other State Revenue		8300-8599	61,000.00	61,000.00	90.39	61,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	415,100.00	415,100.00	101,668.14	415,100.00	0.00	0.0%
5) TOTAL, REVENUES			1,229,100.00	1,287,416.49	102,649.09	1,287,416.49		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	324,880.70	324,255.80	94,254.01	324,255.80	0.00	0.0%
3) Employee Benefits		3000-3999	115,399.79	114,407.38	33,585.77	114,407.38	0.00	0.0%
4) Books and Supplies		4000-4999	25,800.00	19,800.00	1,977.90	19,800.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	735,500.00	776,941.00	128,470.35	776,941.00	0.00	0.0%
6) Capital Outlay		6000-6999	18,000.00	20,000.00	0.00	20,000.00	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	17,228.00	17,228.00	0.00	17,228.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,236,808.49	1,272,632.18	258,288.03	1,272,632.18		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,708.49)	14,784.31	(155,638.94)	14,784.31		
D. OTHER FINANCING SOURCES/USES								
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 Col B & F (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,708.49)	14,784.31	(155,638.94)	14,784.31		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	105,062.60	214,259.19		214,259.19	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)			105,062.60	214,259.19		214,259.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			105,062.60	214,259.19		214,259.19		
2) Ending Balance, June 30 (E + F1e)			97,354.11	229,043.50		229,043.50		
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			97,354.11	229,043.50		229,043.50		
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)
A. REVENUES								
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	100,000.00	75,000.00	24,921.01	75,000.00	0.00	0.0%
5) TOTAL, REVENUES			100,000.00	75,000.00	24,921.01	75,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2899	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	27,000.00	9,915.00	4,750.00	9,915.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,500.00	4,500.00	0.00	9,800.00	(4,500.00)	-100.0%
6) Capital Outlay		6000-6999	7,900,000.00	12,309,737.74	3,045,254.51	9,439,288.97	2,870,448.77	23.3%
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			7,931,500.00	12,324,152.74	3,050,004.51	9,458,203.97		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,831,500.00)	(12,249,152.74)	(3,025,083.50)	(9,383,203.97)		
OTHER FINANCING SOURCES/USES								
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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,831,500.00)	(12,249,152.74)	(3,025,083.50)	(9,383,203.97)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,654,471.12	12,320,414.57		12,320,414.57	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)			8,654,471.12	12,320,414.57		12,320,414.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,654,471.12	12,320,414.57		12,320,414.57		
2) Ending Balance, June 30 (E + F1e)			822,971.12	71,261.83		2,937,210.60		
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								
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		2,937,210.60		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			822,971.12	71,261.83		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)
A. REVENUES								
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	182,868.34	182,868.34	86,678.84	182,868.34	0.00	0.0%
5) TOTAL REVENUES			182,868.34	182,868.34	86,678.84	182,868.34		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2899	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	182,868.34	182,868.34	0.00	182,868.34	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			182,868.34	182,868.34	0.00	182,868.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	86,678.84	0.00		
OTHER FINANCING SOURCES/USES								
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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	86,678.84	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	574.91	448.28		448.28	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)			574.91	448.28		448.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			574.91	448.28		448.28		
2) Ending Balance, June 30 (E + F1e)			574.91	448.28		448.28		
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								
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		448.28		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			574.91	448.28		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)
A. REVENUES								
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	118,605.00	118,605.00	8,379.04	118,605.00	0.00	0.0%
5) TOTAL, REVENUES			118,605.00	118,605.00	8,379.04	118,605.00		
B. EXPENDITURES								
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	4,350,000.00	185,946.11	101,090.04	226,587.54	(40,641.43)	-21.9%
6) Capital Outlay		6000-6999	1,550,000.00	5,040,994.43	972,388.47	5,031,557.97	9,436.46	0.2%
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			5,900,000.00	5,226,940.54	1,073,478.51	5,258,145.51		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,781,395.00)	(5,108,335.54)	(1,065,099.47)	(5,139,540.51)		
OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,000,000.00	3,000,000.00	0.00	3,000,000.00	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		6930-6979	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			3,000,000.00	3,000,000.00	0.00	3,000,000.00		

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)	% Dif Color B & (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,781,395.00)	(2,108,335.54)	(1,065,099.47)	(2,139,540.51)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,949,379.28	5,519,084.63		5,519,084.63	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)			3,949,379.28	5,519,084.63		5,519,084.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,949,379.28	5,519,084.63		5,519,084.63		
2) Ending Balance, June 30 (E + F1e)			1,167,984.28	3,410,749.09		3,379,544.12		
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								
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		3,379,544.12		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	1,167,984.28	3,410,749.09		0.00		

Object Codes	Base Year -- Actuals -- enter year: 2015/16		Year 1 -- Budget Year -- enter year: 2016/17		Year 2 -- Projection -- enter year: 2017/18		Year 3 -- Projection -- enter year: 2018-19	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Cap Funding Rate (enter percentage)	1.02%		54.18%		1.11%		2.42%	
Cap Funding Rate (enter percentage)	52.56%		54.18%		72.99%		40.36%	
Revenue:								
LCFF Fund 01	405,998	405,998	11,774,293	367,136	11,835,548	367,136	12,104,338	367,136
Basic Aide Suppl	-	-	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Fund 02	-	-	2,993,232	3,111,324	3,111,324	3,111,324	3,159,775	3,159,775
Fund 03	-	-	4,426,824	4,426,824	4,426,824	4,426,824	4,692,218	4,692,218
Fund 04	-	-	3,098,027	3,098,027	3,218,445	3,218,445	3,268,202	3,268,202
Fund 05	-	-	3,422,194	3,422,194	3,562,503	3,562,503	3,618,758	3,618,758
LCFF Subtotal	27,884,958	27,884,958	28,714,570	28,714,570	29,345,743	29,345,743	29,843,291	29,843,291
Federal Revenues	138,418	1,309,302	25,000	996,724	25,000	996,724	25,000	996,724
State Revenues	2,182,181	2,181,681	1,219,290	1,947,217	544,798	1,516,327	544,798	1,516,327
Local Revenues	2,769,932	5,181,080	2,513,050	3,992,336	2,563,311	4,084,336	2,614,577	4,176,336
Expenditures	32,973,489	9,078,061	32,471,910	7,303,413	32,478,852	6,964,523	31,027,666	7,056,523
Certificated Salaries	11,601,594	4,723,429	12,067,000	4,358,776	12,168,403	4,445,951	12,411,771	4,534,870
Classified Salaries	3,422,382	2,766,305	3,650,421	2,613,382	3,648,960	2,665,650	3,721,940	2,718,963
Employee Benefits -- Statutory	2,448,049	2,292,018	2,867,915	2,628,689	3,177,945	2,806,430	3,530,673	2,989,938
Employee & Retiree Benefits -- Health & Welfare	2,069,302	848,702	2,020,128	806,644	2,103,246	846,976	2,208,408	889,325
Books and Supplies	1,611,967	534,473	1,404,804	746,488	1,069,620	746,488	1,091,013	746,488
Services, Other Operating Expenses	2,161,822	1,464,613	2,365,095	1,431,274	1,974,614	783,735	1,974,614	783,735
Capital Outlay	481,304	400,561	299,644	1,803,669	-	491,306	-	491,306
Other Outgo	(359,104)	367,187	(264,063)	303,949	(264,063)	303,949	(264,063)	303,949
Total Expenditures	23,446,318	13,397,287	24,710,945	14,692,871	23,878,727	13,090,484	24,674,356	13,458,593
Excess (Deficiency)	9,529,170	(4,319,226)	7,660,965	(7,389,458)	8,600,126	(6,125,961)	8,353,310	(6,402,070)
* Transfers In	6,416,874	-	4,768,065	4,768,065	4,384,650	4,384,650	4,384,650	4,384,650
* Transfers Out (enter as negative)	(9,273,739)	-	(7,683,415)	(7,683,415)	(7,300,000)	(7,300,000)	(7,300,000)	(7,300,000)
Other Sources	-	-	-	-	-	-	-	-
Other Uses (enter as negative)	(5,379,860)	5,379,860	(3,860,446)	5,860,446	(6,125,961)	6,125,961	(6,402,070)	6,402,070
Contribution to Restricted Program	(8,336,725)	5,379,860	(8,775,796)	5,860,446	(9,041,311)	6,125,961	(9,317,420)	6,402,070
Total Transfers/Other Uses	992,446	1,060,634	(1,014,831)	(1,529,013)	(441,186)	-	(964,110)	-
Net Increase (Decrease)	9,529,170	(4,319,226)	7,660,965	(7,389,458)	8,600,126	(6,125,961)	8,353,310	(6,402,070)
Fund Balance	9,529,170	(4,319,226)	9,529,170	(4,319,226)	9,529,170	(4,319,226)	9,529,170	(4,319,226)
Beginning Balance	9,529,170	468,379	10,592,200	1,529,013	10,592,200	1,529,013	9,136,183	(0)
Audit Adjustments	10,592,200	1,529,013	10,592,200	1,529,013	9,577,369	(0)	9,136,183	(0)
Components of Ending Balance	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250
Revolving Cash (nonspendable)	2,227	2,227	5,850	5,850	5,850	5,850	5,850	5,850
Stores (nonspendable)	-	-	-	-	-	-	-	-
Restricted	3,620,122	3,620,122	2,501,000	2,501,000	2,482,000	2,482,000	1,344,000	1,344,000
Stabilization Arrangements (committed)	6,962,602	6,962,602	7,063,085	7,063,085	6,640,382	6,640,382	6,814,942	6,814,942
Assigned	0	1,529,013	184	184	702	(0)	31	(0)
Reserve for Econ.Uncert. (unassigned)	10,592,200	1,529,013	10,592,200	1,529,013	9,136,183	(0)	8,172,073	(0)
Unassigned/Unappropriated Amount	12,121,213	12,121,213	12,121,213	12,121,213	12,121,213	12,121,213	12,121,213	12,121,213
Net Ending Balance	10,592,200	1,529,013	10,592,200	1,529,013	9,577,369	(0)	9,136,183	(0)
enter EUR								
Percentage in the box below	15%		15%		15%		15%	
District Reserve for Economic Uncertainties:	6,962,602		7,063,085		6,640,382		6,814,942	

Assumptions:
Multi-Year Budget Projection

Funds 01-05

Revenue	2015-16	2016-17	2017-18	2018-19
Revenue Sources	Base Year - Current Year Actuals	Year 1 - Budget Year	Year 2 - Projection	Year 3 - Projection
COLAS used	1.02%	0.00%	1.11%	2.42%
Gap Funding rates used	52.56%	54.18%	72.99%	40.36%
District Funded ADA	1,376.39	1,331.44	1,331.44	1,331.44
Charter Funded ADA (funds 02-05)	1,791.66	1,748.00	1,748.00	1,748.00
Unduplicated Count %	25.39% for district schools / 40.7% for combined charter and non-charter	24.38% for district schools / 40.3% for combined charter and non-charter	24.38% for district schools / 40.3% for combined charter and non-charter	24.38% for district schools / 40.3% for combined charter and non-charter
Property Taxes % in/dec	2.0%	2.0%	2.0%	2.0%
Basic Aid Supplemental Funding	3 Mil	3 Mil	3 Mil	3 Mil
District of Choice Funding	None	None	None	None
Federal	\$1,447,720	\$1,021,724	\$1,021,724	\$1,021,724
Other State - Unrestricted	\$2,182,181	\$1,219,290	\$544,798	\$544,798
Other State - Restricted	\$2,181,681	\$1,947,217	\$1,516,327	\$1,516,327
Local	\$7,951,012	\$6,505,386	\$6,647,647	\$6,790,913
Expenditures				
Certificated Salaries	205	203.50	203.50	203.50
Staffing (FTEs) (funds 01-05) CTA	included	2.00%	2.00%	2.00%
Step & Column Costs	0.00%	0.00%	0.00%	0.00%
Other Adjustments				
Classified Salaries	153.02	147.43	147.43	147.43
Staffing (FTEs) (funds 01-05) CSEA	included	2.00%	2.00%	2.00%
Step & Column Costs	0.00%	0.00%	0.00%	0.00%
Other Adjustments				
Employee Benefits				
Statutory Benefits (Fixed)	STRS Rate 10.73% / PERS Rate 11.847%	STRS Rate 12.58% (1.85% increase) / PERS Rate 13.888% (2.04% increase)	STRS Rate 14.43% (1.85% increase) / PERS Rate 15.50% (1.61% increase)	STRS Rate 16.28% (1.85% increase) / PERS Rate 17.10% (1.6% increase)
Health & Welfare Benefits	Current	Current	5%	5%
Books and Supplies	\$2,146,440	\$2,251,291	\$1,816,108	\$1,837,500
Services, Other Oper Exp	\$3,632,435	\$3,996,369	\$2,758,349	\$2,758,349
Special Education				
Unrestricted Contribution - 8984	\$3,216,599	\$3,614,700	\$3,723,141	\$3,834,835
Non-Public School - 5811...2390	\$285,523	\$437,000	\$450,110	\$463,613
Non-Public Agency - 5811...2370	\$225,124	\$478,095	\$492,438	\$507,211
SCOE K-22 Placement - 5809	\$500,000	\$656,075	\$675,757	\$696,030
Transportation	\$1,308,549	\$672,411	\$692,583	\$713,361

FUND: 09		Base Year	Budget Year	Projection	Projection
Object Codes		2015/2016	2016/2017	2017/2018	2018/2019
Revenue					
Description:	8XXX				
LCFF	8010-8099	2,066,004	2,701,302	2,932,345	2,975,660
Federal Revenues	8100-8299				
State Revenues	8300-8599	427,094	228,878	154,200	154,200
Local Revenues	8600-8799	2,381	1,000	1,000	1,000
Total Revenue		2,495,479	2,931,180	3,087,545	3,130,860
Expenditures					
Certificated Salaries	1000-1999	1,126,987	1,212,793	1,237,049	1,261,790
Classified Salaries	2000-2999	273,415	331,611	348,243	355,208
Employee Benefits – Statutory	3101-3399;3501-3699;3800	277,852	361,371	396,374	432,759
Employee & Retiree Benefits – Health & Welfare	3400-3499;3700-3799;3900-3998	166,255	173,430	182,102	191,207
Books and Supplies	4000-4999	125,181	264,440	222,537	251,988
Services, Other Operating Expenses	5000-5999	366,714	490,127	452,790	452,790
Capital Outlay	6000-6999	-	198,747	29,377	29,377
Other Outgo	7100-7499	635	-		
Total Expenditures		2,337,038	3,032,519	2,868,471	2,975,118
Excess (Deficiency)		158,441	(101,339)	219,074	155,742
Transfers In	8910-8929	-	-	-	-
Transfers Out (enter as negative)	7610-7629	(73,700)	(84,650)	(84,650)	(84,650)
Other Sources	8930-8979	-	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-	-
Total Transfers/Other Uses		(73,700)	(84,650)	(84,650)	(84,650)
Net Increase (Decrease)		84,741	(185,989)	134,424	71,092
Fund Balance					
Beginning Balance		154,052	238,793	52,805	187,228
Audit Adjustment(s)					
Net Ending Balance		238,793	52,805	187,228	258,321

Includes projected enrollment/ADA of 293 students for RVCS/Home LCFF Calc

	2015/16	2016/17	2017/18
7th grade	139	177	175
8th grade	118	155	175
	257	332	350
Home Study	36	36	36
	293	368	386

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)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,360.17	1,360.05	1,318.96	1,360.05	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,360.17	1,360.05	1,318.96	1,360.05	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	14.83	11.65	11.65	11.65	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	1.08	0.83	0.83	0.83	0.00	0%
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%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	15.91	12.48	12.48	12.48	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,376.08	1,372.53	1,331.44	1,372.53	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
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%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	1,791.66	1,748.00	1,748.00	1,748.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	1,791.66	1,748.00	1,748.00	1,748.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62.						
5. Total Charter School Regular ADA	356.51	355.59	355.59	355.59	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
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. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	356.51	355.59	355.59	355.59	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2,148.17	2,103.59	2,103.59	2,103.59	0.00	0%

Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH	16,855,001.25	16,217,052.68	10,122,056.06	8,288,818.59	6,293,311.89	5,415,464.55	12,995,088.41	12,289,070.97
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	336,937.00	626,400.00	1,663,426.00	1,284,254.00	1,066,705.43	1,915,398.83	1,242,954.10	1,116,034.90
Property Taxes			10,595.05			8,698,975.12	247,386.67	146,135.98
Miscellaneous Funds	51,737.00	(75,322.00)	(150,644.00)	(257,165.00)	(138,756.47)	(138,756.47)	(138,756.47)	139,014.61
Federal Revenue	(142,454.29)	10,637.31	80,270.86	28,882.84	129,692.75	129,692.75	133,105.41	34,204.41
Other State Revenue	(183,236.52)	44,347.00		169,309.90	464,332.24	484,332.24	692,492.87	325,038.68
Other Local Revenue	(62,727.13)	87,237.91	190,696.86	309,436.06	585,961.84	585,961.84	625,375.90	3,688,077.92
Interfund Transfers In								
All Other Financing Sources								
TOTAL RECEIPTS	256.06	693,300.22	1,794,344.57	1,525,714.80	2,107,935.79	11,645,604.31	2,792,558.48	5,448,506.50
C. DISBURSEMENTS								
Certificated Salaries	140,857.43	1,578,416.81	1,557,541.02	1,571,406.82	1,459,630.86	1,440,961.62	1,424,042.12	1,450,919.08
Classified Salaries	165,671.18	546,118.57	558,276.14	561,002.10	588,534.24	581,946.67	566,045.28	573,418.27
Employee Benefits	107,143.15	660,000.41	663,942.81	661,681.50	637,576.58	709,260.07	704,480.30	708,480.30
Books and Supplies	10,747.34	192,378.01	380,234.14	136,653.62	140,171.77	205,356.29	170,306.08	166,090.11
Services	118,468.82	244,050.11	294,021.82	341,692.70	293,025.36	445,362.07	337,898.28	301,372.45
Capital Outlay	3,152.03	216,105.41	97,746.61	17,474.85		735,000.00		
Other Outgo								
Interfund Transfers Out								
All Other Financing Uses								
TOTAL DISBURSEMENTS	546,019.95	3,437,069.32	3,551,762.54	3,292,921.59	3,028,940.81	4,117,886.72	3,204,772.06	3,200,280.21
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury	(8,550.00)							
Accounts Receivable	(2,415,334.02)	2,354,746.20	53,709.61	1,242.69			(84.95)	(249.88)
Due From Other Funds	(6,714,338.76)	5,881,111.71	833,227.05	(874.88)	483.74	(19.10)		
Stores	(2,226.54)						(881.42)	5,807.98
Prepaid Expenditures						12,327.56		
Other Current Assets								
Deferred Outflows of Resources								
SUBTOTAL	(9,140,449.32)	8,235,857.91	886,936.66	0.00	483.74	12,308.46	(966.37)	5,598.08
Liabilities and Deferred Inflows								
Accounts Payable	(4,181,058.73)	2,525,489.34	347,538.09	228,299.91	(42,673.94)	(39,597.81)	312,837.49	(145,529.46)
Due To Other Funds	(9,651,112.52)	5,790,486.43	3,890,626.09					
Current Loans								
Unearned Revenues	(12,066.82)							
Deferred Inflows of Resources								
SUBTOTAL	(13,874,238.07)	8,328,042.59	4,238,164.18	228,299.91	(42,673.94)	(39,597.81)	312,837.49	(145,529.46)
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET ITEMS	4,733,788.75	(92,184.66)	(3,351,227.52)	(228,299.91)	43,157.68	51,906.27	(313,603.66)	151,087.54
E. NET INCREASE/DECREASE (B - C + D)	(637,948.57)	(6,094,995.62)	(1,853,237.47)	(1,995,506.70)	(877,847.34)	7,579,623.86	(725,017.44)	2,399,313.83
F. ENDING CASH (A + E)	16,217,052.68	10,122,056.06	8,288,818.59	6,293,311.89	5,415,464.55	12,995,088.41	12,289,070.97	14,688,384.80
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF								
(Enter Month Name)								
A. BEGINNING CASH								
B. RECEIPTS								
LCFF/Revenue Limit Sources								
8010-8019	1,329,586.74	1,116,034.90	1,180,559.52	1,258,594.58			14,136,886.00	14,136,886.00
8020-8079	2,643.95	5,406,844.10	192,823.81	1,543,339.32			16,238,844.00	16,238,844.00
8080-8099	(263,119.29)	(153,858.41)	(134,291.71)	(94,105.79)			(1,294,024.00)	(1,294,024.00)
8100-8299	89,346.04	35,520.14	38,869.13	477,958.65			1,021,724.00	1,021,724.00
8300-8599	96,957.13	238,004.53	173,159.73	870,931.45			3,166,506.52	3,166,506.52
8600-8799	103,646.61	486,052.93	(247,494.25)	4,768,065.24			6,505,386.02	6,505,386.02
8910-8929								
8930-8979								
TOTAL RECEIPTS								
	1,338,061.18	7,108,598.19	1,451,220.48	8,637,287.20	0.00	0.00	44,543,387.78	44,543,387.78
C. DISBURSEMENTS								
1000-1999	1,440,661.01	1,430,594.67	1,465,372.42	1,465,372.42			16,425,776.28	16,425,776.28
2000-2999	574,130.10	587,172.07	570,422.75	409,085.96			6,263,803.33	6,263,803.33
3000-3999	704,918.05	702,659.72	707,330.39	1,355,701.00			8,323,376.28	8,323,376.28
4000-4999	175,553.05	168,174.05	216,280.46	286,336.33			2,251,291.28	2,251,291.28
5000-5999	349,214.29	395,853.08	380,616.10	584,794.17			3,996,369.25	3,996,369.25
6000-6599			400,000.00	639,654.69			2,103,313.59	2,103,313.59
7000-7499	43,019.92			(3,133.48)			39,886.44	39,886.44
7600-7829				7,683,415.24			7,683,415.24	7,683,415.24
7630-7699	3,287,498.43	3,284,653.59	3,740,022.12	12,415,406.33	0.00	0.00	47,087,231.67	47,087,231.67
TOTAL DISBURSEMENTS								
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
9111-9199								
9200-9299	280,941.97	284.45	(802.48)	(2,402,911.84)			286,875.97	286,875.97
9310				(6,707,093.37)			7,710.03	7,710.03
9320		748.80		3,650.34			8,450.80	8,450.80
9330							12,327.56	12,327.56
9340							0.00	0.00
9490							0.00	0.00
SUBTOTAL								
	280,941.97	1,033.25	(802.48)	(9,106,354.87)	0.00	0.00	315,364.36	315,364.36
Liabilities and Deferred Inflows								
9500-9599	487,211.99	51,619.99	(112,293.81)	(3,447,766.00)			241,321.30	241,321.30
9610				(9,520,983.82)			180,148.70	180,148.70
9640							0.00	0.00
9650				(12,774.81)			(707.99)	(707.99)
9690	487,211.99	51,619.99	(125,066.62)	(12,968,731.82)	0.00	0.00	400,762.01	400,762.01
SUBTOTAL								
	(206,270.02)	(50,666.74)	124,266.14	3,862,376.95	0.00	0.00	(85,397.65)	(85,397.65)
TOTAL BALANCE SHEET ITEMS								
E. NET INCREASE/DECREASE (B - C + D)								
	(2,155,705.27)	3,793,357.86	(2,184,535.50)	84,257.82	0.00	0.00	(2,829,241.54)	(2,829,241.54)
F. ENDING CASH (A + E)								
	12,512,679.53	18,306,037.39	14,141,501.89	14,225,759.71			14,225,759.71	14,225,759.71
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

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 budget adoption.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First 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	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2016-17)				
District Regular	1,360.17	1,360.05		
Charter School	1,791.66	1,748.00		
Total ADA	3,151.83	3,108.05	-1.4%	Met
1st Subsequent Year (2017-18)				
District Regular	1,360.17	1,318.96		
Charter School	1,791.66	1,748.00		
Total ADA	3,151.83	3,066.96	-2.7%	Not Met
2nd Subsequent Year (2018-19)				
District Regular	1,360.17	1,318.96		
Charter School	1,791.66	1,748.00		
Total ADA	3,151.83	3,066.96	-2.7%	Not Met

1B. Comparison of District ADA to the Standard

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

1a. **STANDARD NOT MET** - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment was lower in 2016/17 than originally anticipated, and therefore ADA is lower than projected. District schools are funded on prior year due to RCSS restructuring in 2016/17 with loss of students, as well as lower than expected enrollment.

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 budget adoption.

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption 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	Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2016-17)				
District Regular	1,368	1,357		
Charter School	1,875	1,829		
Total Enrollment	3,243	3,186	-1.8%	Met
1st Subsequent Year (2017-18)				
District Regular	1,368	1,357		
Charter School	1,875	1,829		
Total Enrollment	3,243	3,186	-1.8%	Met
2nd Subsequent Year (2018-19)				
District Regular	1,368	1,357		
Charter School	1,875	1,829		
Total Enrollment	3,243	3,186	-1.8%	Met

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 budget adoption 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. Budget Adoption 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 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	3,296	3,241	101.7%
Second Prior Year (2014-15)			
District Regular	1,277	1,429	
Charter School	2,103	1,897	
Total ADA/Enrollment	3,380	3,326	101.6%
First Prior Year (2015-16)			
District Regular	1,360	1,403	
Charter School	1,792	1,875	
Total ADA/Enrollment	3,152	3,278	96.2%
		Historical Average Ratio:	99.8%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	100.3%

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 A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	1,319	1,357		
Charter School	1,748	1,829		
Total ADA/Enrollment	3,067	3,186	96.3%	Met
1st Subsequent Year (2017-18)				
District Regular	1,319	1,357		
Charter School	1,748	1,829		
Total ADA/Enrollment	3,067	3,186	96.3%	Met
2nd Subsequent Year (2018-19)				
District Regular	1,319	1,357		
Charter School	1,748	1,829		
Total ADA/Enrollment	3,067	3,186	96.3%	Met

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the 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 budget adoption.

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2016-17)	30,676,855.00		
1st Subsequent Year (2017-18)	31,230,441.00	31,136,770.00	-0.3%	Met
2nd Subsequent Year (2018-19)	31,850,114.00	31,670,141.00	-0.6%	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 budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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)	16,812,348.68	19,754,046.76	85.1%
Second Prior Year (2014-15)	18,018,675.19	21,077,345.94	85.5%
First Prior Year (2015-16)	19,544,329.44	23,446,318.36	83.4%
	Historical Average Ratio:		84.7%

	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):	81.7% to 87.7%	81.7% to 87.7%	81.7% to 87.7%

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 preloaded.

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-B6, B10)		
Current Year (2016-17)	20,605,464.34	24,710,945.24	83.4%	Met
1st Subsequent Year (2017-18)	21,098,554.18	23,878,726.13	88.4%	Not Met
2nd Subsequent Year (2018-19)	21,872,791.80	24,674,356.16	88.6%	Not Met

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

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

1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Increase in STRS and PERS and decrease in expenditures from one-time 2016/17 funds.

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 budget adoption.

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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First 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	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2016-17)	1,003,156.00	1,021,724.00	1.9%	No
1st Subsequent Year (2017-18)	1,003,156.00	1,021,724.00	1.9%	No
2nd Subsequent Year (2018-19)	1,003,156.00	1,021,724.00	1.9%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2016-17)	1,841,072.80	3,166,506.52	72.0%	Yes
1st Subsequent Year (2017-18)	1,410,183.00	2,061,124.90	46.2%	Yes
2nd Subsequent Year (2018-19)	1,410,183.00	2,061,124.90	46.2%	Yes

Explanation:
(required if Yes)

Updated STRS on-behalf entries at 1st Interim.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2016-17)	6,629,323.93	6,505,386.02	-1.9%	No
1st Subsequent Year (2017-18)	6,602,836.00	6,647,647.02	0.7%	No
2nd Subsequent Year (2018-19)	6,710,890.00	6,790,913.25	1.2%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2016-17)	1,564,401.34	2,251,291.26	43.9%	Yes
1st Subsequent Year (2017-18)	1,585,548.00	1,816,107.75	14.5%	Yes
2nd Subsequent Year (2018-19)	1,607,117.00	1,837,500.16	14.3%	Yes

Explanation:
(required if Yes)

Increase in one-time expenditures.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2016-17)	3,671,245.03	3,996,369.25	8.9%	Yes
1st Subsequent Year (2017-18)	3,265,245.00	2,758,348.84	-15.5%	Yes
2nd Subsequent Year (2018-19)	3,246,245.00	2,758,348.84	-15.0%	Yes

Explanation:
(required if Yes)

Increased one-time expenses not carried over in future years. Reduce future years by savings due to solar power and reduction in Rincon Valley RCSS costs from restructuring.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2016-17)	9,473,552.73	10,693,616.54	12.9%	Not Met
1st Subsequent Year (2017-18)	9,016,175.00	9,730,495.92	7.9%	Not Met
2nd Subsequent Year (2018-19)	9,124,229.00	9,873,762.15	8.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2016-17)	5,235,646.37	6,247,660.51	19.3%	Not Met
1st Subsequent Year (2017-18)	4,850,793.00	4,574,456.59	-5.7%	Not Met
2nd Subsequent Year (2018-19)	4,853,362.00	4,595,849.00	-5.3%	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 NOT MET - One or more projected operating revenue have changed since budget adoption 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:
Federal Revenue
(linked from 6A
if NOT met)

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

Updated STRS on-behalf entries at 1st Interim.

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

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption 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)

Increase in one-time expenditures.

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

Increased one-time expenses not carried over in future years. Reduce future years by savings due to solar power and reduction in Rincon Valley RCSS costs from restructuring.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption 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%. Budget data that exist will be extracted, otherwise enter budget data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,135,000.00	1,416,277.12	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2d)		1,416,277.12	

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

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

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

CRITERION: Deficit Spending

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

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

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

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)	15.0%	15.0%	15.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.0%	5.0%	5.0%

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	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	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)	
Current Year (2016-17)	(1,014,831.38)	32,394,360.48	3.1%	Met
1st Subsequent Year (2017-18)	(441,185.40)	31,178,726.13	1.4%	Met
2nd Subsequent Year (2018-19)	(964,109.64)	31,974,356.16	3.0%	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)		Status
	Current Year (2016-17)	9,577,368.61	
1st Subsequent Year (2017-18)	9,136,183.21	Met	
2nd Subsequent Year (2018-19)	8,172,073.57	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.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
	Current Year (2016-17)	14,225,759.71	

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)

CRITERION: Reserves

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

DATA ENTRY: 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

¹ 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.

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form AI, Line A4):	1,319	1,319	1,319
District's Reserve Standard Percentage Level:	3%	3%	3%

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

DATA ENTRY: For SELPA AUs, if Form 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):

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

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

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 011, objects 1000-7999) (Form MYPI, Line B11)	47,087,231.67	44,269,210.32	45,432,948.79
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	47,087,231.67	44,269,210.32	45,432,948.79
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,412,616.95	1,328,076.31	1,362,988.46
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,412,616.95	1,328,076.31	1,362,988.46

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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	7,063,085.00	6,640,382.00	6,814,942.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	183.61	701.21	31.57
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		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	7,063,268.61	6,641,083.21	6,814,973.57
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.00%	15.00%	15.00%
District's Reserve Standard (Section 10B, Line 7):	1,412,616.95	1,328,076.31	1,362,988.46
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

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 budget adoption 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 budget adoption 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

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 budget adoption.

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 budget adoption.

Identify capital project cost overruns that have occurred since budget adoption 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First 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 First 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	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2016-17)	(5,497,679.85)	(5,860,445.98)	6.6%	362,766.13	Not Met
1st Subsequent Year (2017-18)	(5,584,742.00)	(6,125,961.00)	9.5%	531,219.00	Not Met
2nd Subsequent Year (2018-19)	(5,865,385.00)	(6,402,070.00)	9.2%	536,685.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2016-17)	4,384,650.00	4,768,065.24	8.7%	383,415.24	Not Met
1st Subsequent Year (2017-18)	4,384,650.00	4,384,650.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	4,384,650.00	4,384,650.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2016-17)	7,300,000.00	7,683,415.24	5.3%	383,415.24	Not Met
1st Subsequent Year (2017-18)	7,300,000.00	7,300,000.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	7,300,000.00	7,300,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Additional Special Ed Contribution needed to cover increased expenses.

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

Explanation:
(required if NOT met)

Increase by additional one time mandated cost revenue in funds 02-05 in order to move to fund 01.

NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Received one-time mandated cost revenue. Funds 02-05 transferred to Fund 01 with it's own resource number to track.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments* 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.

* 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 Budget Adoption data exist (Form 01CS, 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 Budget Adoption 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 budget adoption?

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	13	Developer Fees/General Fund	Fund 25 & 01	2,784,416
Certificates of Participation				
General Obligation Bonds	24	Ad valerum Taxes	Fund 51	32,505,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	N/A	General Fund	Fund 01	148,261

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2016
TOTAL:				35,417,677

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	231,265	231,264	231,265	231,265
Certificates of Participation				
General Obligation Bonds	2,405,000	3,026,775	2,872,794	1,996,700
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	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)
Total Annual Payments:	2,636,265	3,258,039	3,104,059	2,227,965
Has total annual payment increased over prior year (2015-16)?		Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Increase in annual payments will be funded through Ad Valerum Taxes.

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?

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(Required if Yes)

For the past several years developer fees have not been sufficient to pay for the lease for Austin Creek and Rincon Valley Charter Schools.

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, 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. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	1,841,627.00	1,841,627.00
b. OPEB unfunded actuarial accrued liability (UAAL)	2,634,862.00	2,634,862.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	April 2016	April 2016

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2016-17)	229,536.00	229,536.00
1st Subsequent Year (2017-18)	229,536.00	229,536.00
2nd Subsequent Year (2018-19)	229,536.00	229,536.00
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)	96,345.28	103,961.92
1st Subsequent Year (2017-18)	96,345.28	103,961.92
2nd Subsequent Year (2018-19)	96,346.28	103,961.92
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2016-17)	123,631.00	123,631.00
1st Subsequent Year (2017-18)	132,287.00	132,287.00
2nd Subsequent Year (2018-19)	170,135.00	170,135.00
d. Number of retirees receiving OPEB benefits		
Current Year (2016-17)	19	19
1st Subsequent Year (2017-18)	19	19
2nd Subsequent Year (2018-19)	19	19

4. Comments:

5 Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First 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)
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
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)		

4. Comments:

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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 budget adoption?

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	205.0	203.5	203.5	203.5

1a. Have any salary and benefit negotiations been settled since budget adoption?

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?

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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?

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)?

<input type="text"/>	<input type="text"/>	<input type="text"/>
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One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year

<input type="text"/>

or

Multiyear Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% change in salary schedule from prior year (may enter text, such as "Reopener")

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

Cost of a one percent increase in salary and statutory benefits 156,739

7. 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

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
1,823,766	1,914,954	2,010,702
n/a hard cap	n/a hard cap	n/a hard cap
actual cost	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption 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
243,974	248,853	253,830
included	2.0%	2.0%

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	No	No
Yes	No	No

Certificated (Non-management) - Other

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

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

DATA ENTRY: 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 budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

No

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	153.0	147.4	147.4	147.4

1a. Have any salary and benefit negotiations been settled since budget adoption?

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 Budget Adoption

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

58,646

7. 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

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
570,538	599,065	629,018
n/a hard cap	n/a hard cap	n/a hard cap
actual cost	5.0%	5.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption 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
115,821	118,137	120,500
included	2.0%	2.0%

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	No	No
Yes	No	No

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption 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 budget adoption?
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	35.2	35.8	35.8	35.8

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. 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)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
4. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	322,538	338,665	355,598
3. Percent of H&W cost paid by employer	n/a hard cap	n/a hard cap	n/a hard cap
4. Percent projected change in H&W cost over prior year	actual cost	5.0%	5.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	32,711	33,365	34,032
3. Percent change in step and column over prior year	Included	2.0%	2.0%

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	29,048	29,048	29,048
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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.

SSA. Identification of Other Funds with Negative Ending Fund Balances

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?

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.

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items 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)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- 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?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- 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.)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

LCFF Calculator Universal Assumptions

Rincon Valley Union Elementary (70896) - Final DISTRICT @ 1st Interim 2016/17 ALL ADA

Summary of Funding						
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Target	\$ 10,218,454	\$ 10,706,287	\$ 11,441,547	\$ 11,395,018	\$ 11,176,254	\$ 11,427,246
Floor	9,418,864	9,771,744	10,491,161	10,968,588	10,957,678	11,117,211
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR
Remaining Need after Gap (informational only)	703,626	652,683	450,886	195,390	59,037	184,905
Current Year Gap Funding	95,964	281,860	499,500	231,040	159,539	125,130
Economic Recovery Target	143,666	287,332	430,998	574,665	718,331	861,997
Additional State Aid	-	-	-	-	-	-
Total Phase-In Entitlement	\$ 9,658,494	\$ 10,340,936	\$ 11,421,659	\$ 11,774,293	\$ 11,835,548	\$ 12,104,338

Components of LCFF By Object Code							
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
8011 - State Aid	\$ 27,980	\$ 3,483,957	\$ 3,786,881	\$ 4,454,125	\$ 4,826,299	\$ 5,095,560	\$ 5,323,149
8011 - Fair Share	-	-	-	-	-	-	-
8311 & 8590 - Categoricals	3,117,867	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	1,350,362	1,330,956	1,094,642	869,942	536,150	352,817	266,288
Local Revenue Sources:							
8021 to 8089 - Property Taxes		12,891,801	14,345,623	15,290,266	16,238,844	16,563,621	16,894,893
8096 - In-Lieu of Property Taxes		(8,048,220)	(8,886,210)	(9,192,674)	(9,827,000)	(10,176,450)	(10,379,992)
Property Taxes net of in-lieu	4,897,594	4,843,581	5,459,413	6,097,592	6,411,844	6,387,171	6,514,901
TOTAL FUNDING	\$ 9,393,803	\$ 9,658,494	\$ 10,340,936	\$ 11,421,659	\$ 11,774,293	\$ 11,835,548	\$ 12,104,338
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 9,658,494	\$ 10,340,936	\$ 11,421,659	\$ 11,774,293	\$ 11,835,548	\$ 12,104,338	
8012 - EPA Receipts (for budget & cashflow)	\$ 1,342,388	\$ 1,332,945	\$ 1,274,637	\$ 695,932	\$ 536,150	\$ 352,817	\$ 266,288

Summary of Student Population						
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Unduplicated Pupil Population						
Agency Unduplicated Pupil Count	349.00	381.00	356.00	329.00	329.00	329.00
COE Unduplicated Pupil Count	7.00	6.00	4.00	5.00	5.00	5.00
Total Unduplicated pupil Count	356.00	387.00	360.00	334.00	334.00	334.00
Rolling %, Supplemental Grant	25.9700%	26.7600%	26.3100%	25.5300%	24.7200%	24.3800%
Rolling %, Concentration Grant	25.9700%	26.7600%	26.3100%	25.5300%	24.7200%	24.3800%
FUNDED ADA						
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	731.17	756.56	788.24	786.17	771.93	771.93
Grades 4-6	512.63	537.15	588.15	585.37	558.52	558.52
Grades 7-8	0.92	1.00	-	0.99	0.99	0.99
Grades 9-12	-	-	-	-	-	-
Total Adjusted Base Grant ADA	1,244.72	1,294.71	1,376.39	1,372.53	1,331.44	1,331.44
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-
Total Funded ADA	1244.72	1294.71	1376.39	1372.53	1331.44	1331.44
ACTUAL ADA (Current Year Only)						
Grades TK-3	731.17	756.56	788.24	771.93	771.93	771.93
Grades 4-6	512.63	537.15	588.15	558.52	558.52	558.52
Grades 7-8	0.92	1.00	-	0.99	0.99	0.99
Grades 9-12	-	-	-	-	-	-
Total Actual ADA	1,244.72	1,294.71	1,376.39	1,331.44	1,331.44	1,331.44
Funded Difference (Funded ADA less Actual ADA)	-	-	-	41.09	-	-

Minimum Proportionality Percentage (MPP)						
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 156,340	\$ 287,406	\$ 377,746	\$ 470,098	\$ 465,846	\$ 465,846
Current year Minimum Proportionality Percentage (MPP)	1.61%	2.70%	3.47%	4.33%	4.18%	4.18%

LCFF Calculator Universal Assumptions

Binkley Elementary Charter (6085229) - Final Binkley @ 1st Interim 2016/17

	Summary of Funding					
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Target	\$ 3,332,765	\$ 3,363,794	\$ 3,309,519	\$ 3,119,290	\$ 3,155,024	\$ 3,231,372
Floor	2,350,292	2,475,094	2,675,751	2,844,173	2,993,230	3,111,323
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR
Remaining Need after Gap (informational only)	864,560	620,667	300,675	126,058	43,700	71,597
Current Year Gap Funding	117,913	268,033	333,093	149,058	118,093	48,452
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total Phase-In Entitlement	\$ 2,468,205	\$ 2,743,127	\$ 3,008,844	\$ 2,993,232	\$ 3,111,324	\$ 3,159,775

	Components of LCFF By Object Code						
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
8011 - State Aid	\$ 32,328	\$ 453,614	\$ 656,966	\$ 973,922	\$ 1,069,679	\$ 1,187,771	\$ 1,236,222
8011 - Fair Share	-	-	-	-	-	-	-
8311 & 8590 - Categoricals	259,342	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	430,048	439,432	374,514	280,808	175,082	128,054	92,152
Local Revenue Sources:							
8021 to 8089 - Property Taxes	-	-	-	-	-	-	-
8096 - In-Lieu of Property Taxes	1,536,314	1,575,159	1,711,647	1,754,114	1,748,471	1,795,489	1,831,401
Property Taxes net of in-lieu	-	-	-	-	-	-	-
TOTAL FUNDING	\$ 2,258,032	\$ 2,468,205	\$ 2,743,127	\$ 3,008,844	\$ 2,993,232	\$ 3,111,324	\$ 3,159,775
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 2,468,205	\$ 2,743,127	\$ 3,008,844	\$ 2,993,232	\$ 3,111,324	\$ 3,159,775	
8012 - EPA Receipts (for budget & cashflow)	\$ 427,533	\$ 440,048	\$ 430,739	\$ 226,482	\$ 175,082	\$ 128,064	\$ 92,152

	Summary of Student Population					
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Unduplicated Pupil Population						
Agency Unduplicated Pupil Count	232.00	220.00	221.00	209.00	209.00	209.00
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated pupil Count	232.00	220.00	221.00	209.00	209.00	209.00
Rolling %, Supplemental Grant	55.3700%	53.8700%	53.5400%	52.7200%	52.9000%	52.9100%
Rolling %, Concentration Grant	45.8200%	50.4200%	48.2300%	48.2300%	48.2300%	48.2300%
FUNDED ADA						
<i>Adjusted Base Grant ADA</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	232.73	237.34	226.51	207.71	207.71	207.71
Grades 4-6	172.06	168.58	169.44	166.57	166.57	166.57
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Adjusted Base Grant ADA	404.79	405.92	395.95	374.28	374.28	374.28
<i>Necessary Small School ADA</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-
Total Funded ADA	404.79	405.92	395.95	374.28	374.28	374.28
ACTUAL ADA (Current Year Only)						
Grades TK-3	232.73	237.34	226.51	207.71	207.71	207.71
Grades 4-6	172.06	168.58	169.44	166.57	166.57	166.57
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Actual ADA	404.79	405.92	395.95	374.28	374.28	374.28
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-	-

	Minimum Proportionality Percentage (MPP)					
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 98,674	\$ 168,241	\$ 161,200	\$ 220,331	\$ 124,802	
Current year Minimum Proportionality Percentage (MPP)	3.73%	5.92%	5.69%	7.62%	4.11%	

LCFF Calculator Universal Assumptions
Spring Creek Matanzas Charter (6052039) - Final SPRING CREEK/MATANZAS @ 1st Interim 2016/17

Summary of Funding						
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Target	\$ 4,548,287	\$ 4,655,838	\$ 4,756,164	\$ 4,625,168	\$ 4,688,639	\$ 4,802,005
Floor	3,251,020	3,428,236	3,841,369	4,192,292	4,426,824	4,617,921
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR
Remaining Need after Gap (informational only)	1,141,573	857,355	434,001	198,344	70,716	109,787
Current Year Gap Funding	155,694	370,247	480,795	234,532	191,098	74,296
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total Phase-In Entitlement	\$ 3,406,714	\$ 3,798,483	\$ 4,322,163	\$ 4,426,824	\$ 4,617,923	\$ 4,692,218

Components of LCFF By Object Code							
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
8011 - State Aid	\$ 48,795	\$ 594,000	\$ 874,382	\$ 1,365,050	\$ 1,558,565	\$ 1,749,664	\$ 1,823,959
8011 - Fair Share	-	-	-	-	-	-	-
8311 & 8590 - Categoricals	349,596	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	633,037	613,779	526,227	409,428	262,463	192,392	138,871
Local Revenue Sources:							
8021 to 8089 - Property Taxes	-	-	-	-	-	-	-
8096 - In-Lieu of Property Taxes	2,260,267	2,198,935	2,397,874	2,547,685	2,605,796	2,675,867	2,729,388
Property Taxes net of in-lieu	-	-	-	-	-	-	-
TOTAL FUNDING	\$ 3,291,695	\$ 3,406,714	\$ 3,798,483	\$ 4,322,163	\$ 4,426,824	\$ 4,617,923	\$ 4,692,218
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 3,406,714	\$ 3,798,483	\$ 4,322,163	\$ 4,426,824	\$ 4,617,923	\$ 4,692,218	
8012 - EPA Receipts (for budget & cashflow)	\$ 629,339	\$ 614,825	\$ 605,093	\$ 333,214	\$ 262,463	\$ 192,392	\$ 138,871

Summary of Student Population						
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Unduplicated Pupil Population						
Agency Unduplicated Pupil Count	257.00	277.00	302.00	293.00	293.00	293.00
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated pupil Count	257.00	277.00	302.00	293.00	293.00	293.00
Rolling %, Supplemental Grant	43.6300%	46.2400%	47.6300%	49.0200%	50.4300%	50.4300%
Rolling %, Concentration Grant	43.6300%	46.2400%	47.6300%	48.2300%	48.2300%	48.2300%

FUNDED ADA						
	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Adjusted Base Grant ADA						
Grades TK-3	316.10	344.76	330.03	320.41	320.41	320.41
Grades 4-6	248.99	223.90	245.05	237.39	237.39	237.39
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Adjusted Base Grant ADA	565.09	568.66	575.08	557.80	557.80	557.80
Necessary Small School ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-
Total Funded ADA	565.09	568.66	575.08	557.80	557.80	557.80
ACTUAL ADA (Current Year Only)						
Grades TK-3	316.10	344.76	330.03	320.41	320.41	320.41
Grades 4-6	248.99	223.90	245.05	237.39	237.39	237.39
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Actual ADA	565.09	568.66	575.08	557.80	557.80	557.80
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-	-

Minimum Proportionality Percentage (MPP)						
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 118,868	\$ 217,413	\$ 223,744	\$ 313,543	\$ 177,566	\$ 177,566
Current year Minimum Proportionality Percentage (MPP)	3.23%	5.30%	5.32%	7.28%	3.93%	3.93%

LCFF Calculator Universal Assumptions

Village Elementary Charter (6052070) - Final VILLAGE @ 1st Interim 2016/17

Summary of Funding						
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Target	\$ 3,358,608	\$ 3,370,288	\$ 3,260,378	\$ 3,229,731	\$ 3,263,006	\$ 3,341,726
Floor	2,384,159	2,478,422	2,634,523	2,942,292	3,098,026	3,218,446
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR
Remaining Need after Gap (informational only)	857,499	622,878	296,920	131,704	44,561	73,524
Current Year Gap Funding	116,950	268,988	328,934	155,734	120,419	49,756
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total Phase-In Entitlement	\$ 2,501,109	\$ 2,747,410	\$ 2,963,458	\$ 3,098,027	\$ 3,218,445	\$ 3,268,202

Components of LCFF By Object Code							
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
8011 - State Aid	\$ 33,206	\$ 454,816	\$ 653,312	\$ 955,402	\$ 1,104,312	\$ 1,224,730	\$ 1,274,487
8011 - Fair Share	-	-	-	-	-	-	-
8311 & 8590 - Categoricals	261,816	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	439,473	446,385	376,126	277,289	181,710	132,985	95,768
Local Revenue Sources:							
8021 to 8089 - Property Taxes	-	-	-	-	-	-	-
8096 - In-Lieu of Property Taxes	1,569,814	1,599,908	1,717,972	1,730,767	1,812,005	1,860,730	1,897,947
Property Taxes net of in-lieu	-	-	-	-	-	-	-
TOTAL FUNDING	\$ 2,304,309	\$ 2,501,109	\$ 2,747,410	\$ 2,963,458	\$ 3,098,027	\$ 3,218,445	\$ 3,268,202
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 2,501,109	\$ 2,747,410	\$ 2,963,458	\$ 3,098,027	\$ 3,218,445	\$ 3,268,202	
8012 - EPA Receipts (for budget & cashflow)	\$ 436,904	\$ 447,025	\$ 432,469	\$ 222,875	\$ 181,710	\$ 132,985	\$ 95,768

Summary of Student Population						
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Unduplicated Pupil Population						
Agency Unduplicated Pupil Count	214.00	229.00	215.00	213.00	213.00	213.00
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated pupil Count	214.00	229.00	215.00	213.00	213.00	213.00
Rolling %, Supplemental Grant	50.3500%	53.5000%	53.1200%	52.6900%	52.2400%	52.2100%
Rolling %, Concentration Grant	45.8200%	50.4200%	48.2300%	48.2300%	48.2300%	48.2300%

FUNDED ADA						
	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Adjusted Base Grant ADA						
Grades TK-3	242.36	232.89	219.75	211.23	211.23	211.23
Grades 4-6	168.79	174.53	170.93	176.66	176.66	176.66
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Adjusted Base Grant ADA	411.15	407.42	390.68	387.89	387.89	387.89
Necessary Small School ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-
Total Funded ADA	411.15	407.42	390.68	387.89	387.89	387.89
ACTUAL ADA (Current Year Only)						
Grades TK-3	242.36	232.89	219.75	211.23	211.23	211.23
Grades 4-6	168.79	174.53	170.93	176.66	176.66	176.66
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Actual ADA	411.15	407.42	390.68	387.89	387.89	387.89
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-	-

Minimum Proportionality Percentage (MPP)						
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 98,251	\$ 164,567	\$ 166,822	\$ 225,298	\$ 127,518	
Current year Minimum Proportionality Percentage (MPP)	3.71%	5.88%	5.69%	7.53%	4.06%	

LCFF Calculator Universal Assumptions
Whited Elementary Charter (6052047) - Final WHITED @ 1st Interim 2016/17

Summary of Funding						
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Target	\$ 3,569,575	\$ 3,557,805	\$ 3,587,234	\$ 3,571,940	\$ 3,614,425	\$ 3,701,887
Floor	2,519,520	2,613,105	2,896,814	3,245,126	3,422,193	3,562,502
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR
Remaining Need after Gap (informational only)	924,031	659,777	327,552	149,746	51,922	83,129
Current Year Gap Funding	126,024	284,923	362,868	177,068	140,310	56,256
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total Phase-In Entitlement	\$ 2,645,544	\$ 2,898,028	\$ 3,259,682	\$ 3,422,194	\$ 3,562,503	\$ 3,618,758

Components of LCFF By Object Code							
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
8011 - State Aid	\$ 37,163	\$ 477,998	\$ 686,205	\$ 1,048,785	\$ 1,221,170	\$ 1,361,479	\$ 1,417,734
8011 - Fair Share	-	-	-	-	-	-	-
8311 & 8590 - Categoricals	280,098	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	481,572	473,002	398,090	306,158	201,456	147,687	106,618
Local Revenue Sources:							
8021 to 8089 - Property Taxes	-	-	-	-	-	-	-
8096 - In-Lieu of Property Taxes	1,719,416	1,694,544	1,813,733	1,904,739	1,999,568	2,053,337	2,094,406
Property Taxes net of in-lieu	-	-	-	-	-	-	-
TOTAL FUNDING	\$ 2,518,249	\$ 2,645,544	\$ 2,898,028	\$ 3,259,682	\$ 3,422,194	\$ 3,562,503	\$ 3,618,758
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 2,645,544	\$ 2,898,028	\$ 3,259,682	\$ 3,422,194	\$ 3,562,503	\$ 3,618,758	\$ 3,618,758
8012 - EPA Receipts (for budget & cashflow)	\$ 478,759	\$ 473,772	\$ 457,651	\$ 248,640	\$ 201,456	\$ 147,687	\$ 106,618

Summary of Student Population						
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Unduplicated Pupil Population						
Agency Unduplicated Pupil Count	243.00	236.00	240.00	239.00	239.00	239.00
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated pupil Count	243.00	236.00	240.00	239.00	239.00	239.00
Rolling %, Supplemental Grant	53.4100%	52.9300%	53.1800%	53.2800%	53.7000%	53.7100%
Rolling %, Concentration Grant	45.8200%	50.4200%	48.2300%	48.2300%	48.2300%	48.2300%
FUNDED ADA						
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	245.80	250.68	240.04	239.08	239.08	239.08
Grades 4-6	189.67	179.45	189.91	188.95	188.95	188.95
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Adjusted Base Grant ADA	435.47	430.13	429.95	428.03	428.03	428.03
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-
Total Funded ADA	435.47	430.13	429.95	428.03	428.03	428.03
ACTUAL ADA (Current Year Only)						
Grades TK-3	245.80	250.68	240.04	239.08	239.08	239.08
Grades 4-6	189.67	179.45	189.91	188.95	188.95	188.95
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Actual ADA	435.47	430.13	429.95	428.03	428.03	428.03
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-	-

Minimum Proportionality Percentage (MPP)						
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 102,718	\$ 181,250	\$ 186,364	\$ 255,860	\$ 144,926	
Current year Minimum Proportionality Percentage (MPP)	3.67%	5.89%	5.76%	7.74%	4.17%	

LCFF Calculator Universal Assumptions
Rincon Valley Charter (102525) - Final RVCS @ 1st Interim 2016/17

	Summary of Funding					
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Target	\$ 1,941,988	\$ 2,302,509	\$ 2,231,572	\$ 2,797,815	\$ 2,968,011	\$ 3,039,667
Floor	1,483,845	1,803,767	1,875,764	2,587,180	2,835,964	2,932,344
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR
Remaining Need after Gap (informational only)	403,158	348,321	168,804	96,513	35,666	64,007
Current Year Gap Funding	54,985	150,421	187,004	114,122	96,381	43,316
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total Phase-In Entitlement	\$ 1,538,830	\$ 1,954,188	\$ 2,062,768	\$ 2,701,302	\$ 2,932,345	\$ 2,975,660

	Components of LCFF By Object Code						
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
8011 - State Aid	\$ 39,198	\$ 275,109	\$ 377,160	\$ 549,195	\$ 801,979	\$ 938,160	\$ 981,475
8011 - Fair Share	-	-	-	-	-	-	-
8311 & 8590 - Categoricals	91,455	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	186,423	284,047	332,044	258,204	238,163	203,158	167,335
Local Revenue Sources:							
8021 to 8089 - Property Taxes	-	-	-	-	-	-	-
8096 - In-Lieu of Property Taxes	640,796	979,674	1,244,984	1,255,369	1,661,160	1,791,027	1,826,850
Property Taxes net of in-lieu	-	-	-	-	-	-	-
TOTAL FUNDING	\$ 957,872	\$ 1,538,830	\$ 1,954,188	\$ 2,062,768	\$ 2,701,302	\$ 2,932,345	\$ 2,975,660
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 1,538,830	\$ 1,954,188	\$ 2,062,768	\$ 2,701,302	\$ 2,932,345	\$ 2,975,660	
BUT2 - EPA Receipts (for budget & cashflow)	\$ 185,422	\$ 283,821	\$ 372,907	\$ 218,568	\$ 238,163	\$ 203,158	\$ 167,335

	Summary of Student Population					
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Unduplicated Pupil Population						
Agency Unduplicated Pupil Count	77.00	96.00	89.00	112.00	117.00	117.00
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated pupil Count	77.00	96.00	89.00	112.00	117.00	117.00
Rolling %, Supplemental Grant	30.3100%	31.3700%	31.0500%	30.7100%	30.3700%	30.3500%
Rolling %, Concentration Grant	30.3100%	31.3700%	31.0500%	30.7100%	30.3700%	30.3500%
FUNDED ADA						
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	6.06	10.61	14.09	14.00	14.00	14.00
Grades 4-6	3.71	6.54	12.00	11.00	11.00	11.00
Grades 7-8	241.99	278.10	257.28	330.59	348.35	348.35
Grades 9-12	-	-	-	-	-	-
Total Adjusted Base Grant ADA	251.76	295.25	283.37	355.59	373.35	373.35
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-
Total Funded ADA	251.76	295.25	283.37	355.59	373.35	373.35
ACTUAL ADA (Current Year Only)						
Grades TK-3	6.06	10.61	14.09	14.00	14.00	14.00
Grades 4-6	3.71	6.54	12.00	11.00	11.00	11.00
Grades 7-8	241.99	278.10	257.28	330.59	348.35	348.35
Grades 9-12	-	-	-	-	-	-
Total Actual ADA	251.76	295.25	283.37	355.59	373.35	373.35
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-	-

	Minimum Proportionality Percentage (MPP)					
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 40,997	\$ 68,576	\$ 87,716	\$ 124,049	\$ 70,206	
Current year Minimum Proportionality Percentage (MPP)	2.14%	3.44%	3.36%	4.42%	2.42%	

Fund: 01 General Fund		
Resource: 0000 Unrestricted		
Description	Object	2016-17 Projected Totals
Ending Fund Balance	979Z	9,577,368.61
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	7,250.00
Stores	9712	5,850.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	2,501,000.00
Textbook Adoption	9780	1,000,000.00
Phone System	9780	320,000.00
Partial COP	9780	1,181,000.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	7,063,085.00
Unassigned/Unappropriated	9790	183.61

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First Interim
2016-17 Projected Totals
Technical Review Checks

Rincon Valley Union Elementary

Sonoma County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.