

EXECUTIVE SUMMARY

First Interim Report 2018-2019

In accordance with Education Code Sections 42130 and 42131, school districts are required to prepare and submit two interim financial reports to the Governing Board. According to Ed Code the purpose of these reports is to notify appropriate State and County Office of Education officials as to whether the District will be able to meet its financial obligations for the remainder of the current year and for two subsequent years.

In reality the First Interim report is when school districts go through their assumptions which helped to create the July 1st Budget. These assumptions are updated as new information is gathered and proceed. Some changes are minor, while some can create dramatic changes. Examples of these assumptions could be the adoption of the State budget or a school district's enrollment counts at the start of the school year. The First Interim report allows time to make these adjustments to the assumptions which will or can affect the budget, the priorities, or the long-term goals of a district. The first interim allows a district time to take action to help to ensure the fiscal solvency of that district.

Heber Elementary School Districts' First Interim report has these normal scenarios as part of the revision. Our current enrollment has increase, and thus is the biggest driver for the increase in revenues. Having based the beginning school year budget with the 2017-2018 P2 ADA amount, this fall saw an increase in the enrollment and thus the need to increase the projected ADA for the current year and future years. Other revenues were adjusted for carryover (dollars not spent in the previous year), current year awards (not known at the time of budget adoption), and revenues to reflect the new estimated ADA amounts (such as lottery or mandated cost reimbursements).

Like the revenues projections, many changes occur with the expenses. Since we now know the current staffing, the budget lines for salaries and benefits are changed to reflect the actual staffing and not the projected staffing level. Some expenditures which were designated in an object code have been reallocated to another object code which explains some of the changes in expenses. An example of this is some costs budgeted for extra teacher hours (object 1170) such as in in the LCAP Goal 2 Action 1 have been reallocated into budgets for materials, supplies, (object 4300) or trainings (object 5200). The total amount of dollars budgeted to that action has remained the same. As Heber had carryover with revenues, carryover occurs with expenses as well. To allocate these properly, these dollars, which were part of the ending balance, either on as legally restricted, or as designated in the unrestricted ending balance are now in their correct expense object code and not in the ending balances.

A significant change also occurred by the transferring of dollars from the general fund to the building fund (Fund 210). These dollars will be used to finish the gym project. Through our auditor's recommendation, it was decided it was better to transfer the dollars to fund 210 rather than trying to account for the expenditures in the general fund.

Overall, staff is pleased with the outcome of the first interim report. However, with the progression of significant deficit spending in the outcoming years, the District together must analyses all of the assumptions of the multi-year. We must understand how the rising costs of CalSTRS and CalPERS is eating away at both the new money and the reserves. We must

understand how we spend our dollars in staffing, programs, “stuff”, or through negotiations will affect future budgets and decisions. We must work together to manage the resources we have for the desired outcomes we want to achieve.

HEBER ELEMENTARY SCHOOL DISTRICT

2018-2019 First Interim Budget

December 13, 2018

The following narrative provides Administration's comments and notations for the Heber Elementary School District's 2018-2019 fiscal year proposed first interim budget.

The 2018-19 first interim financial report has been revised using information provided by School Services of California and based on the Governor's signed budget, as well as the District's enrollment and attendance assumptions.

Included in this packet are the SACS financial statements for the following fund:

- General Fund (Form 01)
- Special Reserves Fund (Fund 17)

Unless otherwise noted, comments refer to the General Fund, which handles the ongoing, day-to-day operations of the District.

In addition to the above, this report also includes the following supplemental forms:

- District Certification of Interim Report (Form CI)
- SACS Technical Review Checks
- Average Daily Attendance (Form AI)
- Multiyear Projections (Form MYP)
- Summary of Inter-Fund Activities (Form SIA)
- Criteria and Standards Review (Form 01CSI)
- Special Education MOE (Form SEMAI)
- LCFF Calculator & Summary
- 2018-19 CALPADS 1.17 Report
- 2018-19 Cash Flow

FY2018-19 FIRST INTERIM REVENUES

LCFF Sources (Form 01, page 1, line A1)

The projected P-2 ADA (average daily attendance) for 2018-19 is 1,192.89. This is based on the 2018-19 CBEDs report plus 10.23 Imperial County Office of Education (ICOE) operated programs ADA.

Federal Revenues (Form 01, page 1, line A2)

Increase of \$137,514 due to carryover from 2017-2018 and adjustments to current year awards. With the uncertainty of the Federal Budget at adoption, a conservative approach was used in the original budgeted Federal Revenues.

State Revenues (Form 01I, page 1, line A3)

Restricted State revenues increase slightly due to increase projections in lottery and mandated costs reimbursement projections.

Local Revenues (Form 01, page 1, line A4)

Local revenues did not change.

FY2018-19 FIRST INTERIM EXPENDITURES

Certificated (Form 01, page 1, line B1)

Certificated Salaries decreased by \$111,090 several factors contributed to this including the knowing the costs of current staff, along with the step and column. Some costs budgeted for extra hours such as in the LCAP Goal 2 Action 1 have been reallocated into budgets for materials, supplies, or trainings. The total amount of dollars budgeted to that action has remained the same.

Classified Salaries (Form 01, page 1, line B2)

Classified Salaries increase by \$91,231. Increased staffing and costs to pupil supervisors.

Employee Benefits (Form 01, page 1, line B3)

Employee Benefits decreased \$81,955 due to salary adjustments and knowing the true costs of health and welfare benefits.

Books and Supplies (Form 01, page 1, line B4)

Books and supplies increased by \$282,069. The reasons vary but the dollars which were part of the ending balance needed to be included in budget object lines, so they may be spent is the biggest reason. Another large reason in with the additional Federal revenues, most of those dollars were budgeted into the books and supplies as well as the services and other operating expenditures object codes.

Services and Other Operating Expenditures (Form 01, page 1, line B5)

Services and Other Operating Expenditures increased by \$164,614. Like books and supply expenditures, the reasons vary but the dollars which were part of the ending balance needed to be included in budget object lines, so they may be spent is the biggest reason. Another large reason in with the additional Federal revenues, most of those dollars were budgeted into the books and supplies as well as the services and other operating expenditures object codes.

Capital Outlay (Form 01, page 1, line B6)

Capital Outlay decreased by \$164,614. Instead of the general fund contribution to the new gymnasium coming from the general fund, a transfer of these dollars is being recommended to occur. This decreased dollars for the capital outlay.

Other Outgo (Form 01, page 1, line B7)

Remained unchanged

Transfers of Indirect/Direct Support Costs (Form 01, page 1, line B8)

The indirect cost charged to restricted fund on the assumption that the current year award and carryover will be fully spent was adjusted.

Transfers In/Out (Form 01, page 1, line D1a-b)

A Transfers Out is new to the budget. This is dollars needed for the completion of the new gymnasium. Instead of these expenditures coming from the general fund, the cash will be transferred, and the expenditures will remain in fund 210.

Other Sources/Uses (Form 01, page 1, line D2a-b)

No budget projected for Other Sources/Uses during 2018-2019 school year.

Contributions to Restricted Programs (Form 01, page 1, line D3)

Contributions to Restricted Programs went up slightly by \$9,017 to reflect the changes in these programs.

Fund Balances & Reserves (Form 01, page 2, line F2)

The projected 2018-19 Unrestricted/Restricted General Fund balance is \$3,199,835.77 which is designated as follows:

Revolving Cash	\$ 1,000
Economic Uncertainties	\$2,010,688
Restricted Fund balance	\$ 38,149
Facilities	\$ 400,000
Library Books	\$ 50,000
Technology	\$ 300,000
Textbook Adoption	\$ 400,000

Total available reserves percent at the end of FY2018-19 is projected to be 20.92%. These numbers do not reflect the dollars in fund 170, the Special reserve fund.

The District is projecting to end with a planned deficit of \$3,200,477, primarily due to the \$2,300,000 transferring for the gymnasium construction project. HESD is still pending negotiations with HTA and CSEA for the current year. CSEA and HTA have or currently Sun Shining their proposal and the District plans on starting negotiations beginning January 2019.

FY2019-20 & FY2020-21 MULTI-YEAR PROJECTIONS

LCFF Sources

LCFF sources were adjusted as per the LCFF calculator provided by the Imperial County Office of Education – Fiscal Advisory Services. FY2019-20 estimated LCFF revenue is \$12,570,188 and \$12,879,542 for FY2019-20. Average daily attendance was reduced due to the anticipation of the current large 8th grade class leaving and a smaller class taking its place.

Federal Revenues

Dollars for current year carryover were taken out of the multi-year revenues and an assumption of flat funding except for IDEA is assumed.

State Revenues

State Revenues are assumed to decrease in 2019-2020. The large one-time revenues for Mandated Cost Reimbursements are eliminated. Lottery is projected to increase slightly in both years and COLA was calculated for ASES. STRS on-behalf projected state contribution was factored in for both years.

Local Revenues (Form 01, page 1, line A4)

Local revenues stayed relatively constant. A decrease in interest revenue is projected.

Certificated Salaries & Classified Salaries

Salaries were adjusted to reflect step and column increases. LCAP expenditures were included as per the current adopted plan for both years.

Employee Benefits

Employee Benefits were adjusted to reflect increases in STRS and PERS. STRS will increase to 18.13% in FY2019-20 and 19.10% in FY2020-21. PERS will increase to 20.8% in FY2019-20 and 23.5% in 2020-21. A possible increase to H&W premiums was also added.

Books and Supplies & Services and Other Operating Expenditures

Books and supplies & Services and Other Operating Expenditures were adjusted to reflect no carryover. Expenditures calculated according to current shifts in cost objectives and alignment to current spending trends.

Capital Outlay

Capital Outlay was reduced to reflect the current year one-time costs ending.

Other Outgo

Transfer to ICOE is constantly although changes in this will occur and will be offset by increases to the revenue stream.

Transfers of Indirect/Direct Support Costs

The indirect cost stayed fixed. This will be revised once CDE publishes the rates for the upcoming years. Increases for payment of Certificates of Participation principal and interest are included.

Transfers In/Out

Since the transfers out for the gym was one-time in nature, transfers In/Out is not projected for both years.

Other Sources/Uses

Other Sources/Uses is not projected for both years.

Contributions to Restricted Programs

Contributions to Restricted Programs are projected at \$1,431,886 during FY2019-20 and \$1,591,905 during FY2020-21. There are three major programs receiving these funds; Special Education IDEA part B, Special Education AB602, and Routine Maintenance Account.

Fund Balances & Reserves

The projected 2019-20 Unrestricted/Restricted General Fund balance is \$2,203,378.77 which is designated as follows:

Revolving Cash	\$ 1,000
Economic Uncertainties	\$1,750,675.77
Restricted Fund balance	\$ 1,703
Library Books	\$ 50,000
Textbook Adoption	\$ 400,000

Fund 170 \$ 388,000

Total available reserves percent at the end of FY2018-19 including fund 170 is projected to be 15.8%

The projected 2020-21 Unrestricted/Restricted General Fund balance is \$857,458.77 which is designated as follows:

Revolving Cash	\$ 1,000
Economic Uncertainties	\$ 846,368.77
Restricted Fund balance	\$ 10,090

Fund 170 \$ 390,000

Total available reserves percent at the end of FY2019-20 including fund 170 is projected to be 7.34%

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2018

Signed: _____
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: David Ostermann

Telephone: 760-337-6530

Title: Director of Fiscal Services

E-mail: Dostermann@hesdk8.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) Revenue	Projected LCFF revenue 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 (2017-18) 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?	n/a	
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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	12,655,691.00	12,758,807.00	3,438,300.82	12,938,568.00	179,761.00	1.4%
2) Federal Revenue		8100-8299	802,615.00	802,615.00	0.00	940,129.00	137,514.00	17.1%
3) Other State Revenue		8300-8599	926,233.00	1,240,445.00	36,401.46	1,277,443.00	36,998.00	3.0%
4) Other Local Revenue		8600-8799	218,536.00	218,536.00	48,306.62	218,536.00	0.00	0.0%
5) TOTAL, REVENUES			14,603,075.00	15,020,403.00	3,523,008.90	15,374,676.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,760,403.00	6,760,403.00	1,708,771.96	6,649,313.00	111,090.00	1.6%
2) Classified Salaries		2000-2999	2,319,019.00	2,379,149.00	654,024.43	2,470,380.00	(91,231.00)	-3.8%
3) Employee Benefits		3000-3999	3,678,363.00	3,686,278.00	720,947.89	3,604,323.00	81,955.00	2.2%
4) Books and Supplies		4000-4999	922,008.00	951,085.00	339,028.93	1,233,154.00	(282,069.00)	-29.7%
5) Services and Other Operating Expenditures		5000-5999	1,342,078.00	1,345,728.00	426,917.78	1,509,980.00	(164,252.00)	-12.2%
6) Capital Outlay		6000-6999	480,010.00	693,010.00	0.00	528,396.00	164,614.00	23.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	279,607.00	279,607.00	75,847.51	279,607.00	0.00	0.0%
		7400-7499						
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,781,488.00	16,095,260.00	3,925,538.50	16,275,153.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,178,413.00)	(1,074,857.00)	(402,529.60)	(900,477.00)		
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	2,300,000.00	(2,300,000.00)	New
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	(2,300,000.00)		

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)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,178,413.00)	(1,074,857.00)	(402,529.60)	(3,200,477.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,400,312.77	6,400,314.00		6,400,314.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,400,312.77	6,400,314.00		6,400,314.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,400,312.77	6,400,314.00		6,400,314.00		
2) Ending Balance, June 30 (E + F1e)			5,221,899.77	5,325,457.00		3,199,837.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	151,694.01	151,696.00		38,149.00		
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	2,856,402.00	2,856,402.00		1,150,000.00		
Gymnasium	0000	9780	1,600,000.00					
Site-Department Carryover	0000	9780	106,402.00					
Textbooks	0000	9780	400,000.00					
Library Books	0000	9780	50,000.00					
Technology	0000	9780	300,000.00					
Facilities	0000	9780	400,000.00					
Gymnasium	0000	9780		1,600,000.00				
Site-Department Carryover	0000	9780		106,402.00				
Textbooks	0000	9780		400,000.00				
Library Books	0000	9780		50,000.00				
Technology	0000	9780		300,000.00				
Facilities	0000	9780		400,000.00				
Textbooks	0000	9780				400,000.00		
Library Books	0000	9780				50,000.00		
Technology	0000	9780				300,000.00		
Facilities	0000	9780				400,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,212,803.76	2,316,359.00		2,010,688.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	10,193,397.00	10,291,681.00	2,901,176.00	10,322,225.00	30,544.00	0.3%
Education Protection Account State Aid - Current Year		8012	1,413,285.00	1,413,285.00	425,468.00	1,556,630.00	143,345.00	10.1%
State Aid - Prior Years		8019	(95,172.00)	(95,172.00)	0.00	(95,172.00)	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	11,195.00	11,195.00	0.00	10,476.00	(719.00)	-6.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,288,802.00	1,288,964.00	0.00	1,302,807.00	13,843.00	1.1%
Unsecured Roll Taxes		8042	123,845.00	125,674.00	108,319.04	114,171.00	(11,503.00)	-9.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	7,791.00	13,632.00	1,618.39	10,000.00	(3,632.00)	-26.6%
Education Revenue Augmentation Fund (ERAF)		8045	(293,452.00)	(293,452.00)	0.00	(285,569.00)	7,883.00	-2.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	6,000.00	3,000.00	1,719.39	3,000.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			12,655,691.00	12,758,807.00	3,438,300.82	12,938,568.00	179,761.00	1.4%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,655,691.00	12,758,807.00	3,438,300.82	12,938,568.00	179,761.00	1.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	195,898.00	195,898.00	0.00	195,898.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	291,224.00	291,224.00	0.00	291,224.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	231,986.00	231,986.00	0.00	319,239.00	87,253.00	37.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	28,502.00	28,502.00	0.00	44,307.00	15,805.00	55.5%

2018-19 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/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	55,005.00	55,005.00	0.00	89,461.00	34,456.00	62.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			802,615.00	802,615.00	0.00	940,129.00	137,514.00	17.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	35,000.00	248,440.00	0.00	254,319.00	5,879.00	2.4%
Lottery - Unrestricted and Instructional Materials		8560	224,652.00	224,652.00	0.00	255,771.00	31,119.00	13.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	94,995.00	195,767.00	0.00	195,767.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	571,586.00	571,586.00	36,401.46	571,586.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			926,233.00	1,240,445.00	36,401.46	1,277,443.00	36,998.00	3.0%

2018-19 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/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	(292.71)	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,000.00	7,000.00	1,543.33	7,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	181,536.00	181,536.00	47,056.00	181,536.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			218,536.00	218,536.00	48,306.62	218,536.00	0.00	0.0%
TOTAL, REVENUES			14,603,075.00	15,020,403.00	3,523,008.90	15,374,676.00	354,273.00	2.4%

2018-19 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/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,544,080.00	5,544,080.00	1,387,053.08	5,436,810.00	107,270.00	1.9%
Certificated Pupil Support Salaries		1200	321,586.00	321,586.00	83,672.47	325,466.00	(3,880.00)	-1.2%
Certificated Supervisors' and Administrators' Salaries		1300	842,737.00	842,737.00	238,046.41	836,037.00	6,700.00	0.8%
Other Certificated Salaries		1900	52,000.00	52,000.00	0.00	51,000.00	1,000.00	1.9%
TOTAL, CERTIFICATED SALARIES			6,760,403.00	6,760,403.00	1,708,771.96	6,649,313.00	111,090.00	1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	383,803.00	383,803.00	79,982.01	425,200.00	(41,397.00)	-10.8%
Classified Support Salaries		2200	924,314.00	924,314.00	271,030.18	924,999.00	(685.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	193,710.00	193,710.00	63,250.00	196,030.00	(2,320.00)	-1.2%
Clerical, Technical and Office Salaries		2400	589,477.00	599,477.00	175,482.97	612,306.00	(12,829.00)	-2.1%
Other Classified Salaries		2900	227,715.00	277,845.00	64,279.27	311,845.00	(34,000.00)	-12.2%
TOTAL, CLASSIFIED SALARIES			2,319,019.00	2,379,149.00	654,024.43	2,470,380.00	(91,231.00)	-3.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,623,697.00	1,623,697.00	279,016.09	1,610,418.00	13,279.00	0.8%
PERS		3201-3202	366,311.00	368,131.00	100,562.84	356,129.00	12,002.00	3.3%
OASDI/Medicare/Alternative		3301-3302	269,494.00	274,299.00	71,858.54	284,646.00	(10,347.00)	-3.8%
Health and Welfare Benefits		3401-3402	1,169,525.00	1,169,525.00	201,215.71	1,095,774.00	73,751.00	6.3%
Unemployment Insurance		3501-3502	4,578.00	4,618.00	1,159.59	4,619.00	(1.00)	0.0%
Workers' Compensation		3601-3602	244,758.00	246,008.00	67,135.12	252,737.00	(6,729.00)	-2.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,678,363.00	3,686,278.00	720,947.89	3,604,323.00	81,955.00	2.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	65,584.00	65,584.00	5,233.38	155,342.00	(89,758.00)	-136.9%
Books and Other Reference Materials		4200	2,800.00	2,800.00	0.00	2,800.00	0.00	0.0%
Materials and Supplies		4300	770,424.00	798,901.00	267,692.07	971,612.00	(172,711.00)	-21.6%
Noncapitalized Equipment		4400	83,200.00	83,800.00	66,103.48	103,400.00	(19,600.00)	-23.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			922,008.00	951,085.00	339,028.93	1,233,154.00	(282,069.00)	-29.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	158,400.00	158,400.00	27,699.38	187,400.00	(29,000.00)	-18.3%
Dues and Memberships		5300	10,700.00	10,700.00	10,424.58	10,700.00	0.00	0.0%
Insurance		5400-5450	71,820.00	71,820.00	71,671.40	71,820.00	0.00	0.0%
Operations and Housekeeping Services		5500	362,500.00	362,500.00	103,143.98	362,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	202,025.00	204,825.00	49,376.68	200,457.00	4,368.00	2.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	499,033.00	499,883.00	152,468.70	639,503.00	(139,620.00)	-27.9%
Communications		5900	37,600.00	37,600.00	12,133.06	37,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,342,078.00	1,345,728.00	426,917.78	1,509,980.00	(164,252.00)	-12.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	425,010.00	638,010.00	0.00	473,396.00	164,614.00	25.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	55,000.00	55,000.00	0.00	55,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			480,010.00	693,010.00	0.00	528,396.00	164,614.00	23.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	102,888.00	102,888.00	29,988.00	102,888.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	91,719.00	91,719.00	45,859.51	91,719.00	0.00	0.0%
Other Debt Service - Principal		7439	85,000.00	85,000.00	0.00	85,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			279,607.00	279,607.00	75,847.51	279,607.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			15,781,488.00	16,095,260.00	3,925,538.50	16,275,153.00	(179,893.00)	-1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	2,300,000.00	(2,300,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	2,300,000.00	(2,300,000.00)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	(2,300,000.00)	2,300,000.00	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	12,655,691.00	12,758,807.00	3,438,300.82	12,938,568.00	179,761.00	1.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	204,068.00	417,508.00	0.00	443,090.00	25,582.00	6.1%
4) Other Local Revenue		8600-8799	37,000.00	37,000.00	1,250.62	37,000.00	0.00	0.0%
5) TOTAL, REVENUES			12,896,759.00	13,213,315.00	3,439,551.44	13,418,658.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,869,389.00	5,869,389.00	1,485,641.21	5,729,457.00	139,932.00	2.4%
2) Classified Salaries		2000-2999	1,615,294.00	1,615,294.00	456,202.46	1,675,564.00	(60,270.00)	-3.7%
3) Employee Benefits		3000-3999	2,568,247.00	2,568,247.00	587,469.35	2,507,494.00	60,753.00	2.4%
4) Books and Supplies		4000-4999	726,500.00	726,500.00	294,528.10	842,291.00	(115,791.00)	-15.9%
5) Services and Other Operating Expenditures		5000-5999	1,195,673.00	1,195,673.00	399,431.06	1,346,312.00	(150,639.00)	-12.6%
6) Capital Outlay		6000-6999	480,000.00	693,000.00	0.00	490,000.00	203,000.00	29.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	279,607.00	279,607.00	75,847.51	279,607.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(41,788.00)	(41,788.00)	0.00	(56,458.00)	14,670.00	-35.1%
9) TOTAL, EXPENDITURES			12,692,922.00	12,905,922.00	3,299,119.69	12,814,267.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			203,837.00	307,393.00	140,431.75	604,391.00		
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	2,300,000.00	(2,300,000.00)	New
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	(1,382,250.00)	(1,382,250.00)	0.00	(1,391,321.00)	(9,071.00)	0.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,382,250.00)	(1,382,250.00)	0.00	(3,691,321.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,178,413.00)	(1,074,857.00)	140,431.75	(3,086,930.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,248,618.76	6,248,618.00		6,248,618.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,248,618.76	6,248,618.00		6,248,618.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,248,618.76	6,248,618.00		6,248,618.00		
2) Ending Balance, June 30 (E + F1e)			5,070,205.76	5,173,761.00		3,161,688.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		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	2,856,402.00	2,856,402.00		1,150,000.00		
Gymnasium	0000	9780	1,600,000.00					
Site-Department Carryover	0000	9780	106,402.00					
Textbooks	0000	9780	400,000.00					
Library Books	0000	9780	50,000.00					
Technology	0000	9780	300,000.00					
Facilities	0000	9780	400,000.00					
Gymnasium	0000	9780		1,600,000.00				
Site-Department Carryover	0000	9780		106,402.00				
Textbooks	0000	9780		400,000.00				
Library Books	0000	9780		50,000.00				
Technology	0000	9780		300,000.00				
Facilities	0000	9780		400,000.00				
Textbooks	0000	9780				400,000.00		
Library Books	0000	9780				50,000.00		
Technology	0000	9780				300,000.00		
Facilities	0000	9780				400,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,212,803.76	2,316,359.00		2,010,688.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	10,193,397.00	10,291,681.00	2,901,176.00	10,322,225.00	30,544.00	0.3%
Education Protection Account State Aid - Current Year		8012	1,413,285.00	1,413,285.00	425,468.00	1,556,630.00	143,345.00	10.1%
State Aid - Prior Years		8019	(95,172.00)	(95,172.00)	0.00	(95,172.00)	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	11,195.00	11,195.00	0.00	10,476.00	(719.00)	-6.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,288,802.00	1,288,964.00	0.00	1,302,807.00	13,843.00	1.1%
Unsecured Roll Taxes		8042	123,845.00	125,674.00	108,319.04	114,171.00	(11,503.00)	-9.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	7,791.00	13,632.00	1,618.39	10,000.00	(3,632.00)	-26.6%
Education Revenue Augmentation Fund (ERAF)		8045	(293,452.00)	(293,452.00)	0.00	(285,569.00)	7,883.00	-2.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	6,000.00	3,000.00	1,719.39	3,000.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			12,655,691.00	12,758,807.00	3,438,300.82	12,938,568.00	179,761.00	1.4%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,655,691.00	12,758,807.00	3,438,300.82	12,938,568.00	179,761.00	1.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	35,000.00	248,440.00	0.00	254,319.00	5,879.00	2.4%
Lottery - Unrestricted and Instructional Materials		8560	169,068.00	169,068.00	0.00	188,771.00	19,703.00	11.7%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			204,068.00	417,508.00	0.00	443,090.00	25,582.00	6.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	(292.71)	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	7,000.00	7,000.00	1,543.33	7,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,000.00	37,000.00	1,250.62	37,000.00	0.00	0.0%
TOTAL, REVENUES			12,896,759.00	13,213,315.00	3,439,551.44	13,418,658.00	205,343.00	1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	4,958,722.00	4,958,722.00	1,239,716.14	4,822,722.00	136,000.00	2.7%
Certificated Pupil Support Salaries		1200	57,750.00	57,750.00	15,969.39	60,318.00	(2,568.00)	-4.4%
Certificated Supervisors' and Administrators' Salaries		1300	800,917.00	800,917.00	229,955.68	795,417.00	5,500.00	0.7%
Other Certificated Salaries		1900	52,000.00	52,000.00	0.00	51,000.00	1,000.00	1.9%
TOTAL, CERTIFICATED SALARIES			5,869,389.00	5,869,389.00	1,485,641.21	5,729,457.00	139,932.00	2.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	159,853.00	159,853.00	19,594.02	163,200.00	(3,347.00)	-2.1%
Classified Support Salaries		2200	617,577.00	617,577.00	180,851.47	621,037.00	(3,460.00)	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	146,600.00	146,600.00	48,108.00	148,920.00	(2,320.00)	-1.6%
Clerical, Technical and Office Salaries		2400	555,163.00	555,163.00	167,355.74	572,306.00	(17,143.00)	-3.1%
Other Classified Salaries		2900	136,101.00	136,101.00	40,293.23	170,101.00	(34,000.00)	-25.0%
TOTAL, CLASSIFIED SALARIES			1,615,294.00	1,615,294.00	456,202.46	1,675,564.00	(60,270.00)	-3.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	941,707.00	941,707.00	241,767.79	932,188.00	9,519.00	1.0%
PERS		3201-3202	250,445.00	250,445.00	69,964.15	243,179.00	7,266.00	2.9%
OASDI/Medicare/Alternative		3301-3302	203,451.00	203,451.00	53,911.24	213,866.00	(10,415.00)	-5.1%
Health and Welfare Benefits		3401-3402	963,997.00	963,997.00	165,742.62	904,301.00	59,696.00	6.2%
Unemployment Insurance		3501-3502	3,720.00	3,720.00	948.46	3,721.00	(1.00)	0.0%
Workers' Compensation		3601-3602	204,927.00	204,927.00	55,135.09	210,239.00	(5,312.00)	-2.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,568,247.00	2,568,247.00	587,469.35	2,507,494.00	60,753.00	2.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	10,000.00	10,000.00	0.00	13,191.00	(3,191.00)	-31.9%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	643,400.00	643,400.00	230,534.67	736,400.00	(93,000.00)	-14.5%
Noncapitalized Equipment		4400	73,100.00	73,100.00	63,993.43	92,700.00	(19,600.00)	-26.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			726,500.00	726,500.00	294,528.10	842,291.00	(115,791.00)	-15.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	135,200.00	135,200.00	27,603.27	155,200.00	(20,000.00)	-14.8%
Dues and Memberships		5300	10,700.00	10,700.00	10,424.58	10,700.00	0.00	0.0%
Insurance		5400-5450	71,820.00	71,820.00	71,671.40	71,820.00	0.00	0.0%
Operations and Housekeeping Services		5500	362,500.00	362,500.00	103,143.98	362,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	141,725.00	141,725.00	32,389.88	140,757.00	968.00	0.7%
Transfers of Direct Costs		5710	(30,472.00)	(30,472.00)	0.00	(33,765.00)	3,293.00	-10.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	466,600.00	466,600.00	142,064.89	601,500.00	(134,900.00)	-28.9%
Communications		5900	37,600.00	37,600.00	12,133.06	37,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,195,673.00	1,195,673.00	399,431.06	1,346,312.00	(150,639.00)	-12.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	425,000.00	638,000.00	0.00	435,000.00	203,000.00	31.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	55,000.00	55,000.00	0.00	55,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			480,000.00	693,000.00	0.00	490,000.00	203,000.00	29.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	102,888.00	102,888.00	29,988.00	102,888.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	91,719.00	91,719.00	45,859.51	91,719.00	0.00	0.0%
Other Debt Service - Principal		7439	85,000.00	85,000.00	0.00	85,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			279,607.00	279,607.00	75,847.51	279,607.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(41,788.00)	(41,788.00)	0.00	(56,458.00)	14,670.00	-35.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(41,788.00)	(41,788.00)	0.00	(56,458.00)	14,670.00	-35.1%
TOTAL, EXPENDITURES			12,692,922.00	12,905,922.00	3,299,119.69	12,814,267.00	91,655.00	0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	2,300,000.00	(2,300,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	2,300,000.00	(2,300,000.00)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,382,250.00)	(1,382,250.00)	0.00	(1,391,321.00)	(9,071.00)	0.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,382,250.00)	(1,382,250.00)	0.00	(1,391,321.00)	(9,071.00)	0.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,382,250.00)	(1,382,250.00)	0.00	(3,691,321.00)	(2,309,071.00)	167.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	802,615.00	802,615.00	0.00	940,129.00	137,514.00	17.1%
3) Other State Revenue		8300-8599	722,165.00	822,937.00	36,401.46	834,353.00	11,416.00	1.4%
4) Other Local Revenue		8600-8799	181,536.00	181,536.00	47,056.00	181,536.00	0.00	0.0%
5) TOTAL, REVENUES			1,706,316.00	1,807,088.00	83,457.46	1,956,018.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	891,014.00	891,014.00	223,130.75	919,856.00	(28,842.00)	-3.2%
2) Classified Salaries		2000-2999	703,725.00	763,855.00	197,821.97	794,816.00	(30,961.00)	-4.1%
3) Employee Benefits		3000-3999	1,110,116.00	1,118,031.00	133,478.54	1,096,829.00	21,202.00	1.9%
4) Books and Supplies		4000-4999	195,508.00	224,585.00	44,500.83	390,863.00	(166,278.00)	-74.0%
5) Services and Other Operating Expenditures		5000-5999	146,405.00	150,055.00	27,486.72	163,668.00	(13,613.00)	-9.1%
6) Capital Outlay		6000-6999	10.00	10.00	0.00	38,396.00	(38,386.00)	#####
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	41,788.00	41,788.00	0.00	56,458.00	(14,670.00)	-35.1%
9) TOTAL, EXPENDITURES			3,088,566.00	3,189,338.00	626,418.81	3,460,886.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,382,250.00)	(1,382,250.00)	(542,961.35)	(1,504,868.00)		
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	1,382,250.00	1,382,250.00	0.00	1,391,321.00	9,071.00	0.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,382,250.00	1,382,250.00	0.00	1,391,321.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(542,961.35)	(113,547.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	151,694.01	151,696.00		151,696.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			151,694.01	151,696.00		151,696.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,694.01	151,696.00		151,696.00		
2) Ending Balance, June 30 (E + F1e)			151,694.01	151,696.00		38,149.00		
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 Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	151,694.01	151,696.00		38,149.00		
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 (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	195,898.00	195,898.00	0.00	195,898.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	291,224.00	291,224.00	0.00	291,224.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	231,986.00	231,986.00	0.00	319,239.00	87,253.00	37.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	28,502.00	28,502.00	0.00	44,307.00	15,805.00	55.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	55,005.00	55,005.00	0.00	89,461.00	34,456.00	62.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			802,615.00	802,615.00	0.00	940,129.00	137,514.00	17.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	55,584.00	55,584.00	0.00	67,000.00	11,416.00	20.5%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	94,995.00	195,767.00	0.00	195,767.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	571,586.00	571,586.00	36,401.46	571,586.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			722,165.00	822,937.00	36,401.46	834,353.00	11,416.00	1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	181,536.00	181,536.00	47,056.00	181,536.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			181,536.00	181,536.00	47,056.00	181,536.00	0.00	0.0%
TOTAL, REVENUES			1,706,316.00	1,807,088.00	83,457.46	1,956,018.00	148,930.00	8.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	585,358.00	585,358.00	147,336.94	614,088.00	(28,730.00)	-4.9%
Certificated Pupil Support Salaries		1200	263,836.00	263,836.00	67,703.08	265,148.00	(1,312.00)	-0.5%
Certificated Supervisors' and Administrators' Salaries		1300	41,820.00	41,820.00	8,090.73	40,620.00	1,200.00	2.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			891,014.00	891,014.00	223,130.75	919,856.00	(28,842.00)	-3.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	223,950.00	223,950.00	60,387.99	262,000.00	(38,050.00)	-17.0%
Classified Support Salaries		2200	306,737.00	306,737.00	90,178.71	303,962.00	2,775.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	47,110.00	47,110.00	15,142.00	47,110.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	34,314.00	44,314.00	8,127.23	40,000.00	4,314.00	9.7%
Other Classified Salaries		2900	91,614.00	141,744.00	23,986.04	141,744.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			703,725.00	763,855.00	197,821.97	794,816.00	(30,961.00)	-4.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	681,990.00	681,990.00	37,248.30	678,230.00	3,760.00	0.6%
PERS		3201-3202	115,866.00	117,686.00	30,598.69	112,950.00	4,736.00	4.0%
OASDI/Medicare/Alternative		3301-3302	66,043.00	70,848.00	17,947.30	70,780.00	68.00	0.1%
Health and Welfare Benefits		3401-3402	205,528.00	205,528.00	35,473.09	191,473.00	14,055.00	6.8%
Unemployment Insurance		3501-3502	858.00	898.00	211.13	898.00	0.00	0.0%
Workers' Compensation		3601-3602	39,831.00	41,081.00	12,000.03	42,498.00	(1,417.00)	-3.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,110,116.00	1,118,031.00	133,478.54	1,096,829.00	21,202.00	1.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	55,584.00	55,584.00	5,233.38	142,151.00	(86,567.00)	-155.7%
Books and Other Reference Materials		4200	2,800.00	2,800.00	0.00	2,800.00	0.00	0.0%
Materials and Supplies		4300	127,024.00	155,501.00	37,157.40	235,212.00	(79,711.00)	-51.3%
Noncapitalized Equipment		4400	10,100.00	10,700.00	2,110.05	10,700.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			195,508.00	224,585.00	44,500.83	390,863.00	(166,278.00)	-74.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	23,200.00	23,200.00	96.11	32,200.00	(9,000.00)	-38.8%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	60,300.00	63,100.00	16,986.80	59,700.00	3,400.00	5.4%
Transfers of Direct Costs		5710	30,472.00	30,472.00	0.00	33,765.00	(3,293.00)	-10.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	32,433.00	33,283.00	10,403.81	38,003.00	(4,720.00)	-14.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			146,405.00	150,055.00	27,486.72	163,668.00	(13,613.00)	-9.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10.00	10.00	0.00	38,396.00	(38,386.00)	#####
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10.00	10.00	0.00	38,396.00	(38,386.00)	#####
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	41,788.00	41,788.00	0.00	56,458.00	(14,670.00)	-35.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			41,788.00	41,788.00	0.00	56,458.00	(14,670.00)	-35.1%
TOTAL, EXPENDITURES			3,088,566.00	3,189,338.00	626,418.81	3,460,886.00	(271,548.00)	-8.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,382,250.00	1,382,250.00	0.00	1,391,321.00	9,071.00	0.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,382,250.00	1,382,250.00	0.00	1,391,321.00	9,071.00	0.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,382,250.00	1,382,250.00	0.00	1,391,321.00	(9,071.00)	0.7%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Projected Year Totals</u>
5640	Medi-Cal Billing Option	7,719.00
6512	Special Ed: Mental Health Services	30,430.00
Total, Restricted Balance		38,149.00

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	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	0.00	3,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,000.00	3,000.00	0.00	3,000.00		
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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,000.00	3,000.00	0.00	3,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	382,970.94	382,971.00		382,971.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			382,970.94	382,971.00		382,971.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			382,970.94	382,971.00		382,971.00		
2) Ending Balance, June 30 (E + F1e)			385,970.94	385,971.00		385,971.00		
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 Items		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	385,970.94	385,971.00		385,971.00		
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)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
TOTAL, REVENUES			3,000.00	3,000.00	0.00	3,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	1,160.16	1,160.16	1,182.90	1,182.90	22.74	2%
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)	1,160.16	1,160.16	1,182.90	1,182.90	22.74	2%
5. District Funded County Program ADA						
a. County Community Schools	0.15	0.15	2.34	2.34	2.19	1460%
b. Special Education-Special Day Class	9.38	9.38	5.56	5.56	(3.82)	-41%
c. Special Education-NPS/LCI	0.00	0.00	2.09	2.09	2.09	0%
d. Special Education Extended Year	0.48	0.48	0.00	0.00	(0.48)	-100%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary 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)	10.01	10.01	9.99	9.99	(0.02)	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,170.17	1,170.17	1,192.89	1,192.89	22.72	2%
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)						

Multi-Year Projections: 1st Interim 2018-2019

	2018-2019	2019-2020	2020-2021
Current Yr. Revenues	\$ 15,374,676	\$ 15,398,444	\$ 15,648,287
Current Yr. Expenses	\$ 18,575,153	\$ 16,394,901	\$ 16,994,207
Deficit/Surplus	\$ (3,200,477)	\$ (996,457)	\$ (1,345,920)
Beginning Balance	\$ 6,400,313	\$ 3,199,836	\$ 2,203,379
Ending Bal.	\$ 3,199,836	\$ 2,203,379	\$ 857,459
Fund 170	\$ 385,971	\$ 388,000	\$ 390,000
Reserve % Including Fund 170	19.30%	15.81%	7.34%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	12,938,568.00	2.70%	13,287,829.00	1.67%	13,510,189.00
2. Federal Revenues	8100-8299	940,129.00	-11.79%	829,308.00	0.57%	834,011.00
3. Other State Revenues	8300-8599	1,277,443.00	-16.72%	1,063,867.00	1.73%	1,082,289.00
4. Other Local Revenues	8600-8799	218,536.00	-0.50%	217,440.00	2.00%	221,798.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		15,374,676.00	0.15%	15,398,444.00	1.62%	15,648,287.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,649,313.00		7,057,301.00
b. Step & Column Adjustment				407,988.00		216,002.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,649,313.00	6.14%	7,057,301.00	3.06%	7,273,303.00
2. Classified Salaries						
a. Base Salaries				2,470,380.00		2,588,130.00
b. Step & Column Adjustment				117,750.00		104,389.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,470,380.00	4.77%	2,588,130.00	4.03%	2,692,519.00
3. Employee Benefits	3000-3999	3,604,323.00	8.30%	3,903,379.00	5.53%	4,119,205.00
4. Books and Supplies	4000-4999	1,233,154.00	-27.98%	888,112.00	2.37%	909,143.00
5. Services and Other Operating Expenditures	5000-5999	1,509,980.00	1.04%	1,525,730.00	2.58%	1,565,037.00
6. Capital Outlay	6000-6999	528,396.00	-71.61%	150,000.00	0.00%	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	279,607.00	0.94%	282,249.00	0.97%	285,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,300,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		18,575,153.00	-11.74%	16,394,901.00	3.66%	16,994,207.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,200,477.00)		(996,457.00)		(1,345,920.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,400,314.00		3,199,837.00		2,203,380.00
2. Ending Fund Balance (Sum lines C and D1)		3,199,837.00		2,203,380.00		857,460.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	38,149.00		1,705.00		10,092.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,150,000.00		1,150,000.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,010,688.00		1,050,675.00		846,368.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,199,837.00		2,203,380.00		857,460.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,010,688.00		1,050,675.00		846,368.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	385,971.00		388,000.00		390,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,396,659.00		1,438,675.00		1,236,368.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.90%		8.78%		7.28%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,182.90		1,177.00		1,177.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		18,575,153.00		16,394,901.00		16,994,207.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		18,575,153.00		16,394,901.00		16,994,207.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		557,254.59		491,847.03		509,826.21
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		557,254.59		491,847.03		509,826.21
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	12,938,568.00	2.70%	13,287,829.00	1.67%	13,510,189.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	443,090.00	-49.67%	223,000.00	0.00%	223,000.00
4. Other Local Revenues	8600-8799	37,000.00	-13.51%	32,000.00	0.00%	32,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,391,321.00)	2.92%	(1,431,886.00)	11.18%	(1,591,905.00)
6. Total (Sum lines A1 thru A5c)		12,027,337.00	0.70%	12,110,943.00	0.51%	12,173,284.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,729,457.00		6,071,030.00
b. Step & Column Adjustment				341,573.00		168,404.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,729,457.00	5.96%	6,071,030.00	2.77%	6,239,434.00
2. Classified Salaries						
a. Base Salaries				1,675,564.00		1,777,332.00
b. Step & Column Adjustment				101,768.00		72,935.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,675,564.00	6.07%	1,777,332.00	4.10%	1,850,267.00
3. Employee Benefits	3000-3999	2,507,494.00	9.60%	2,748,271.00	5.55%	2,900,794.00
4. Books and Supplies	4000-4999	842,291.00	-14.01%	724,270.00	2.86%	744,985.00
5. Services and Other Operating Expenditures	5000-5999	1,346,312.00	2.08%	1,374,262.00	2.86%	1,413,569.00
6. Capital Outlay	6000-6999	490,000.00	-69.39%	150,000.00	0.00%	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	279,607.00	0.94%	282,249.00	0.97%	285,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(56,458.00)	0.00%	(56,458.00)	0.00%	(56,458.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,300,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		15,114,267.00	-13.52%	13,070,956.00	3.49%	13,527,591.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,086,930.00)		(960,013.00)		(1,354,307.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,248,618.00		3,161,688.00		2,201,675.00
2. Ending Fund Balance (Sum lines C and D1)		3,161,688.00		2,201,675.00		847,368.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,150,000.00		1,150,000.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,010,688.00		1,050,675.00		846,368.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,161,688.00		2,201,675.00		847,368.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,010,688.00		1,050,675.00		846,368.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	385,971.00		388,000.00		390,000.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,396,659.00		1,438,675.00		1,236,368.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	940,129.00	-11.79%	829,308.00	0.57%	834,011.00
3. Other State Revenues	8300-8599	834,353.00	0.78%	840,867.00	2.19%	859,289.00
4. Other Local Revenues	8600-8799	181,536.00	2.15%	185,440.00	2.35%	189,798.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,391,321.00	2.92%	1,431,886.00	11.18%	1,591,905.00
6. Total (Sum lines A1 thru A5c)		3,347,339.00	-1.79%	3,287,501.00	5.70%	3,475,003.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				919,856.00		986,271.00
b. Step & Column Adjustment				66,415.00		47,598.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	919,856.00	7.22%	986,271.00	4.83%	1,033,869.00
2. Classified Salaries						
a. Base Salaries				794,816.00		810,798.00
b. Step & Column Adjustment				15,982.00		31,454.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	794,816.00	2.01%	810,798.00	3.88%	842,252.00
3. Employee Benefits	3000-3999	1,096,829.00	5.31%	1,155,108.00	5.48%	1,218,411.00
4. Books and Supplies	4000-4999	390,863.00	-58.08%	163,842.00	0.19%	164,158.00
5. Services and Other Operating Expenditures	5000-5999	163,668.00	-7.45%	151,468.00	0.00%	151,468.00
6. Capital Outlay	6000-6999	38,396.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	56,458.00	0.00%	56,458.00	0.00%	56,458.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,460,886.00	-3.96%	3,323,945.00	4.29%	3,466,616.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(113,547.00)		(36,444.00)		8,387.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		151,696.00		38,149.00		1,705.00
2. Ending Fund Balance (Sum lines C and D1)		38,149.00		1,705.00		10,092.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	38,149.00		1,705.00		10,092.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		38,149.00		1,705.00		10,092.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

First Interim
2018-19 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	2,300,000.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,300,000.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2018-19 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7800-7829	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	2,300,000.00	2,300,000.00		

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	18,575,153.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,151,056.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	528,396.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	176,719.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,300,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,005,115.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	124,156.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				14,543,138.00

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		1,192.89
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,191.52
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	12,791,271.82	10,658.59
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	12,791,271.82	10,658.59
B. Required effort (Line A.2 times 90%)	11,512,144.64	9,592.73
C. Current year expenditures (Line I.E and Line II.B)	14,543,138.00	12,191.52
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)										
A. BEGINNING CASH										
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment										
Property Taxes										
Miscellaneous Funds										
Federal Revenue										
Other State Revenue										
Other Local Revenue										
Interfund Transfers In										
All Other Financing Sources										
TOTAL RECEIPTS										
C. DISBURSEMENTS										
Certificated Salaries										
Classified Salaries										
Employee Benefits										
Books and Supplies										
Services										
Capital Outlay										
Other Outgo										
Interfund Transfers Out										
All Other Financing Uses										
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury										
Accounts Receivable										
Due From Other Funds										
Stores										
Prepaid Expenditures										
Other Current Assets										
Deferred Outflows of Resources										
SUBTOTAL										
Liabilities and Deferred Inflows										
Accounts Payable										
Due To Other Funds										
Current Loans										
Unearned Revenues										
Deferred Inflows of Resources										
SUBTOTAL										
Nonoperating										
Suspense Clearing										
TOTAL BALANCE SHEET ITEMS										
E. NET INCREASE/DECREASE (B - C + D)										
F. ENDING CASH (A + E)										
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		4,621,864.90	4,813,860.64	4,657,315.45	4,085,153.69				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,289,157.50	900,000.00	925,000.00	1,282,847.00	5,835.00		11,783,683.00	11,783,683.00
Property Taxes	8020-8079		350,616.57		57,794.25			1,151,885.00	1,151,885.00
Miscellaneous Funds	8080-8099				570.18	348.56		3,000.00	3,000.00
Federal Revenue	8100-8299	125,000.00	75,000.00	50,000.00	148,727.54	330,000.00		940,129.00	940,129.00
Other State Revenue	8300-8599	225,000.00	75,000.00	10,000.00	570,456.00	266,987.00		1,277,443.00	1,277,443.00
Other Local Revenue	8600-8799	16,338.24	16,338.24	16,338.24	16,338.24	57,197.76		218,533.82	218,533.82
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,655,495.74	1,416,954.81	1,001,338.24	2,076,733.21	660,368.32	0.00	15,374,673.82	15,374,676.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	800,000.00	700,000.00	675,000.00	700,000.00	78,107.00		6,649,313.10	6,649,313.00
Classified Salaries	2000-2999	225,000.00	235,000.00	235,000.00	250,000.00	21,925.23		2,470,380.00	2,470,380.00
Employee Benefits	3000-3999	280,000.00	280,000.00	280,000.00	785,000.00	177,342.47		3,604,323.00	3,604,323.00
Books and Supplies	4000-4999	75,000.00	75,000.00	75,000.00	100,000.00	284,638.08		1,233,154.00	1,233,154.00
Services	5000-5999	75,000.00	75,000.00	75,000.00	250,000.00	352,563.17		1,509,980.00	1,509,980.00
Capital Outlay	6000-6599		200,000.00	225,000.00	75,000.00	28,396.00		528,396.00	528,396.00
Other Outgo	7000-7499	8,500.00	8,500.00	8,500.00	8,869.00	108,391.49		279,607.00	279,607.00
Interfund Transfers Out	7600-7629							2,300,000.00	2,300,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		1,463,500.00	1,573,500.00	1,573,500.00	2,168,868.00	1,051,363.44	0.00	18,575,153.10	18,575,153.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							376,726.60	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	376,726.60	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							(201,577.57)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	(201,577.57)	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	578,304.17	
E. NET INCREASE/DECREASE (B - C + D)		191,995.74	(156,545.19)	(572,161.76)	(92,134.79)	(390,995.12)	0.00	(2,622,175.11)	(3,200,477.00)
F. ENDING CASH (A + E)		4,813,860.64	4,657,315.45	4,085,153.69	3,993,018.90				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,602,023.78	

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 (2018-19)				
District Regular		1,182.90		
Charter School		0.00		
Total ADA	0.00	1,182.90	New	Not Met
1st Subsequent Year (2019-20)				
District Regular		1,177.90		
Charter School				
Total ADA	0.00	1,177.90	New	Not Met
2nd Subsequent Year (2020-21)				
District Regular		1,177.90		
Charter School				
Total ADA	0.00	1,177.90	New	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)

The C&S is not allowing me to input the ADA. Our projected ADA is based upon the CBEDs report which shows the increase of students enrolled. A conservative percentage of enrollment to ADA was used.

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	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular		1,267		
Charter School				
Total Enrollment	0	1,267	0.0%	Not Met
1st Subsequent Year (2019-20)				
District Regular		1,262		
Charter School				
Total Enrollment	0	1,262	0.0%	Not Met
2nd Subsequent Year (2020-21)				
District Regular		1,262		
Charter School				
Total Enrollment	0	1,262	0.0%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than 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 enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The C & S is not allowing me to input enrollment. Our projected ADA is based upon the CBEDs report which shows the increase of students enrolled.

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.

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 (2015-16)			
District Regular	1,166		
Charter School			
Total ADA/Enrollment	1,166	0	0.0%
Second Prior Year (2016-17)			
District Regular	1,190		
Charter School			
Total ADA/Enrollment	1,190	0	0.0%
First Prior Year (2017-18)			
District Regular	1,190		
Charter School	0		
Total ADA/Enrollment	1,190	0	0.0%
Historical Average Ratio:			0.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			0.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	1,183	1,267		
Charter School	0			
Total ADA/Enrollment	1,183	1,267	93.4%	Not Met
1st Subsequent Year (2019-20)				
District Regular	1,177	1,262		
Charter School				
Total ADA/Enrollment	1,177	1,262	93.3%	Not Met
2nd Subsequent Year (2020-21)				
District Regular	1,177	1,262		
Charter School				
Total ADA/Enrollment	1,177	1,262	93.3%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The C&S is not allowing input in 3A. Heber enrollment increased by over the ratio. We experienced growth from last year to this year.

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	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2018-19)	12,750,863.00	13,033,740.00	2.2%	Not Met
1st Subsequent Year (2019-20)			0.0%	Not Met
2nd Subsequent Year (2020-21)			0.0%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent 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 LCFF revenue.

Explanation:
(required if NOT met)

The C&S is not allowing for input. Our LCFF revenue is based upon the LCFF calculator and the CBEDs enrollment

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	8,019,833.41	11,122,195.28	72.1%
Second Prior Year (2016-17)	8,418,162.81	10,407,392.91	80.9%
First Prior Year (2017-18)	9,046,004.92	11,488,874.10	78.7%
	Historical Average Ratio:		77.2%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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):	74.2% to 80.2%	74.2% to 80.2%	74.2% to 80.2%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	9,912,515.00	12,814,267.00	77.4%	Met
1st Subsequent Year (2019-20)	10,596,633.00	13,070,956.00	81.1%	Not Met
2nd Subsequent Year (2020-21)	10,990,495.00	13,527,591.00	81.2%	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)

Assumed Retirements in the two out years increased the percentage.

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
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2018-19)	802,615.00	940,129.00	17.1%	Yes
1st Subsequent Year (2019-20)		829,308.00	0.0%	Yes
2nd Subsequent Year (2020-21)		834,011.00	0.0%	Yes

Explanation:
(required if Yes)

The C&S is not allowing the input of numbers

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2018-19)	926,233.00	1,277,443.00	37.9%	Yes
1st Subsequent Year (2019-20)		1,063,867.00	0.0%	Yes
2nd Subsequent Year (2020-21)		1,082,289.00	0.0%	Yes

Explanation:
(required if Yes)

The C&S is not allowing the input of numbers

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2018-19)	218,536.00	218,536.00	0.0%	No
1st Subsequent Year (2019-20)		217,440.00	0.0%	Yes
2nd Subsequent Year (2020-21)		221,798.00	0.0%	Yes

Explanation:
(required if Yes)

The C&S is not allowing the input of numbers

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2018-19)	922,008.00	1,233,154.00	33.7%	Yes
1st Subsequent Year (2019-20)		888,112.00	0.0%	Yes
2nd Subsequent Year (2020-21)		909,143.00	0.0%	Yes

Explanation:
(required if Yes)

The C&S is not allowing the input of numbers

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

Current Year (2018-19)	1,342,078.00	1,509,980.00	12.5%	Yes
1st Subsequent Year (2019-20)		1,525,730.00	0.0%	Yes
2nd Subsequent Year (2020-21)		1,565,037.00	0.0%	Yes

Explanation:
(required if Yes)

The C&S is not allowing the input of numbers

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 (2018-19)	1,947,384.00	2,436,108.00	25.1%	Not Met
1st Subsequent Year (2019-20)	0.00	2,110,615.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	2,138,098.00	0.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	2,264,086.00	2,743,134.00	21.2%	Not Met
1st Subsequent Year (2019-20)	0.00	2,413,842.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	2,474,180.00	0.0%	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)

The C&S is not allowing the input of numbers

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

The C&S is not allowing the input of numbers

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

The C&S is not allowing the input of numbers

- 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)

The C&S is not allowing the input of numbers

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

The C&S is not allowing the input of numbers

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 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: The Proposition 51 school facility program requires the district to deposit a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year (as EC Section 17070.75 read on January 1, 2015).

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum that is the greater of the following amounts:

- The lesser of three percent 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; or
- Two percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. 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, if applicable, 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	488,255.00	514,733.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Lines 2c/3e)			

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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 Stabilization Arrangements, Reserve for Economic Uncertainties, and 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	12.9%	8.8%	7.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.3%	2.9%	2.4%

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 (2018-19)	(3,086,930.00)	15,114,267.00	20.4%	Not Met
1st Subsequent Year (2019-20)	(960,013.00)	13,070,956.00	7.3%	Not Met
2nd Subsequent Year (2020-21)	(1,354,307.00)	13,527,591.00	10.0%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

2018-2019 - the majority is for 1 time expenses for the gym. Heber is budgeting conservatly in both revenues and with salaries. We will readjust and re-evalutate the multi-year at the second interim as well as when the January Gov. Budget comes out.

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 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2018-19)		3,199,837.00	Met
1st Subsequent Year (2019-20)		2,203,380.00	Met
2nd Subsequent Year (2020-21)		857,460.00	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 (2018-19)		3,993,018.90	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available 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. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or \$67,000 (greater of)	0	to 300
4% or \$67,000 (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 Stabilization Arrangements, Reserve for Economic Uncertainties, and 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,183	1,177	1,177
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	18,575,153.00	16,394,901.00	16,994,207.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	18,575,153.00	16,394,901.00	16,994,207.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	557,254.59	491,847.03	509,826.21
6. Reserve Standard - by Amount (\$67,000 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)	557,254.59	491,847.03	509,826.21

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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)	2,010,688.00	1,050,675.00	846,368.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	385,971.00	388,000.00	390,000.00
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)	2,396,659.00	1,438,675.00	1,236,368.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.90%	8.78%	7.28%
District's Reserve Standard (Section 10B, Line 7):	557,254.59	491,847.03	509,826.21
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

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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 (2018-19)	(1,382,250.00)	(1,391,321.00)	0.7%	9,071.00	Met
1st Subsequent Year (2019-20)		(1,431,886.00)	New	1,431,886.00	Not Met
2nd Subsequent Year (2020-21)		(1,591,905.00)	New	1,591,905.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2018-19)		0.00	0.0%	0.00	Not Met
1st Subsequent Year (2019-20)		0.00	0.0%	0.00	Not Met
2nd Subsequent Year (2020-21)		0.00	0.0%	0.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)		2,300,000.00	New	2,300,000.00	Not Met
1st Subsequent Year (2019-20)		0.00	0.0%	0.00	Not Met
2nd Subsequent Year (2020-21)		0.00	0.0%	0.00	Not 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)

The C&S is not allowing the input of numbers

- 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)

The C&S is not allowing the input of numbers

- 1c. 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)

The C&S is not allowing the input of numbers

- 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)

First Interim
2018-19 Projected Totals
Technical Review Checks

Heber Elementary

Imperial County

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

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

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

Checks Completed.

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF
Heber Elementary (63131) - 2018/19 First Interim

11/16/18

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
COLA & Augmentation	1.56%	3.70%	2.57%	2.67%	3.42%	3.28%
GAP Funding rate	42.97%	100.00%	100.00%	100.00%	100.00%	100.00%
Estimated Property Taxes (with ADA)	1,148,555	1,151,885	1,151,885	1,151,885	1,151,885	1,151,885
Less In-Lieu transfer	\$	\$	\$	\$	\$	\$
Total Local Revenue	\$ 1,148,555	\$ 1,151,885	\$ 1,151,885	\$ 1,151,885	\$ 1,151,885	\$ 1,151,885
Statewide 90th percentile rate						

OTHER LCFF TRANSITION INFORMATION

Enter class size penalties, longer day/longer year penalties and other special adjustments per the School District LCFF Transition Calculation exhibit.

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Floor Adjustments						
Miscellaneous Adjustments						
Minimum State Aid Adjustments						
Funded Based on Target Formula	FALSE	FALSE	TRUE	TRUE	TRUE	TRUE

UNDUPLICATED PUPIL PERCENTAGE

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
District Enrollment	1,195	1,267	1,267	1,267	1,267	1,267
COE Enrollment	11	11	11	11	11	11
Total Enrollment	1,206	1,278	1,278	1,278	1,278	1,278
District Unduplicated Pupil Count	1,116	1,142	1,142	1,142	1,142	1,142
COE Unduplicated Pupil Count	10	10	10	10	10	10
Total Unduplicated Pupil Count	1,126	1,152	1,152	1,152	1,152	1,152
3-yr rolling percentage	93.37%	90.14%	90.14%	90.14%	90.14%	90.14%
Unduplicated Pupil Percentage (%)	93.73%	92.34%	91.17%	90.14%	90.14%	90.14%

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current or prior year ADA.

Enter ADA by grade span.

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
CURRENT YEAR ADA:						
Grades TK-3	528.28	538.00	538.00	538.00	538.00	538.00
Grades 4-6	379.00	369.90	370.00	370.00	370.00	370.00
Grades 7-8	252.88	275.00	269.00	269.00	269.00	269.00
Grades 9-12						0.00
Non Public School, NPS-Licensed Children Institutions, Community Day School:						
Grades TK-3			0.00	0.00	0.00	0.00
Grades 4-6			0.00	0.00	0.00	0.00
Grades 7-8			0.00	0.00	0.00	0.00
Grades 9-12			0.00	0.00	0.00	0.00
SUBTOTAL	1,160.16	1,182.90	1,177.00	1,177.00	1,177.00	1,177.00
County operated (Community School, Special Ed):						
Grades TK-3	2.34	2.34	2.34	2.34	2.34	2.34
Grades 4-6	5.56	5.56	5.56	5.56	5.56	5.56
Grades 7-8	2.09	2.09	2.09	2.09	2.09	2.09
Grades 9-12			0.00	0.00	0.00	0.00
TOTAL	1,170.15	1,192.89	1,186.99	1,186.99	1,186.99	1,186.99

RATIO: District ADA to Enrollment

0.9708 0.9336 0.9290 0.9290 0.9290 0.9290

RATIO: Combined ADA to Enrollment

0.9703 0.9334 0.9288 0.9288 0.9288 0.9288

PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT

ADA transfer: Student from District to Charter (cross fiscal year)

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
--	---------	---------	---------	---------	---------	---------

Grades TK-3						
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Grades 4-6						
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Grades 7-8						
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Grades 9-12						
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ADA transfer: Student from Charter to District (cross fiscal year)						
--	--	--	--	--	--	--

Grades TK-3						
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Grades 4-6						
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Grades 7-8						
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Grades 9-12						
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Difference (if diff. < 0, no adj. to PY ADA)						
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LCFF ADA

ADA Guarantee - Prior Year

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
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Grades TK-3	555.81	528.28	538.00	538.00	538.00	538.00
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Grades 4-6	390.28	379.00	369.90	370.00	370.00	370.00
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Grades 7-8	244.04	252.88	275.00	269.00	269.00	269.00
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Grades 9-12						
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LCFF Subtotal	1,190.13	1,160.16	1,182.90	1,177.00	1,177.00	1,177.00
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NSS						
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Combined Subtotal	1,190.13	1,160.16	1,182.90	1,177.00	1,177.00	1,177.00
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ADA Guarantee - Current Year

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
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Grades TK-3	528.28	538.00	538.00	538.00	538.00	538.00
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Grades 4-6	379.00	369.90	370.00	370.00	370.00	370.00
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Grades 7-8	252.88	275.00	269.00	269.00	269.00	269.00
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Grades 9-12						
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LCFF Subtotal	1,160.16	1,182.90	1,177.00	1,177.00	1,177.00	1,177.00
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NSS						
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Combined Subtotal	1,160.16	1,182.90	1,177.00	1,177.00	1,177.00	1,177.00
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Change in LCFF ADA (excludes NSS ADA)

	(29.97)	22.74	(5.90)			
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	Decline	Increase	Decline	No Change	No Change	No Change
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Funded LCFF ADA

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
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Grades TK-3	555.81	538.00	538.00	538.00	538.00	538.00
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Grades 4-6	390.28	369.90	369.90	370.00	370.00	370.00
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Grades 7-8	244.04	275.00	275.00	269.00	269.00	269.00
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Grades 9-12						
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Subtotal	1,190.13	1,182.90	1,182.90	1,177.00	1,177.00	1,177.00
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	Prior	Current	Prior	Current	Current	Current
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Funded NSS ADA

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
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Grades TK-3						
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Grades 4-6						
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Grades 7-8						
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Grades 9-12						
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Subtotal						
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	Prior	Prior	Prior	Prior	Prior	Prior
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NPS, CDS, & COE Operated

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
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Grades TK-3	2.34	2.34	2.34	2.34	2.34	2.34
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Grades 4-6	5.56	5.56	5.56	5.56	5.56	5.56
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Grades 7-8	2.09	2.09	2.09	2.09	2.09	2.09
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Grades 9-12						
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Subtotal	9.99	9.99	9.99	9.99	9.99	9.99
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Combined Total

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
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Grades TK-3	558.15	540.34	540.34	540.34	540.34	540.34
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Grades 4-6	395.84	375.46	375.46	375.56	375.56	375.56
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Grades 7-8	246.13	277.09	277.09	271.09	271.09	271.09
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Grades 9-12						
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Total	1,200.12	1,192.89	1,192.89	1,186.99	1,186.99	1,186.99
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LCFF Calculator Universal Assumptions					
Heber Elementary (63131) - 2018/19 Firs					11/16/2018
Summary of Funding					
	2018-19	2019-20	2020-21	2021-22	2022-23
Target Components:					
COLA & Augmentation	3.70%	2.57%	2.67%	3.42%	3.26%
Base Grant	9,033,198	9,265,575	9,464,089	9,788,144	10,107,451
Grade Span Adjustment	419,304	430,111	441,457	456,587	471,177
Supplemental Grant	1,745,689	1,767,912	1,785,772	1,846,920	1,907,115
Concentration Grant	1,764,782	1,753,464	1,740,405	1,799,999	1,858,665
Add-ons	67,767	67,767	67,767	67,767	67,767
Total Target	13,030,740	13,284,829	13,499,490	13,959,417	14,412,175
Transition Components:					
Target	\$ 13,030,740	\$ 13,284,829	\$ 13,499,490	\$ 13,959,417	\$ 14,412,175
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE	TRUE
Floor	12,209,540	13,030,738	12,973,036	12,973,036	12,973,036
Remaining Need after Gap (Informational only)	-	-	-	-	-
Gap %	100%	100%	100%	100%	100%
Current Year Gap Funding	821,200	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	-
Total LCFF Entitlement	\$ 13,030,740	\$ 13,284,829	\$ 13,499,490	\$ 13,959,417	\$ 14,412,175
Components of LCFF By Object Code					
	2018-19	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 10,322,225	\$ 10,576,314	\$ 10,798,674	\$ 11,258,601	\$ 11,711,359
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-
EPA (for LCFF Calculation purposes)	1,556,630	1,556,630	1,548,931	1,548,931	1,548,931
Local Revenue Sources:					
8021 to 8089 - Property Taxes	1,151,885	1,151,885	1,151,885	1,151,885	1,151,885
8096 - In-Lieu of Property Taxes	-	-	-	-	-
Property Taxes net of in-lieu	1,151,885	1,151,885	1,151,885	1,151,885	1,151,885
TOTAL FUNDING	\$ 13,030,740	\$ 13,284,829	\$ 13,499,490	\$ 13,959,417	\$ 14,412,175
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 13,030,740	\$ 13,284,829	\$ 13,499,490	\$ 13,959,417	\$ 14,412,175
EPA Details					
% of Adjusted Revenue Limit - Annual	25.8900000000%	25.8900000000%	25.8900000000%	25.8900000000%	25.8900000000%
% of Adjusted Revenue Limit - P-2	25.8900000000%	25.8900000000%	25.8900000000%	25.8900000000%	25.8900000000%
EPA (for LCFF Calculation purposes)	\$ 1,556,630	\$ 1,556,630	\$ 1,548,931	\$ 1,548,931	\$ 1,548,931
8012 - EPA, Current Year Receipt					
(P-2 plus Current Year Accrual)	1,556,630	1,556,630	1,548,931	1,548,931	1,548,931
8019 - EPA, Prior Year Adjustment					
(P-A less Prior Year Accrual)	-	-	0	(0)	(0)
Accrual (from Assumptions)	-	-	-	-	-
Summary of Student Population					
	2018-19	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population					
Enrollment	1,267	1,267	1,267	1,267	1,267
COE Enrollment	11	11	11	11	11
Total Enrollment	1,278	1,278	1,278	1,278	1,278
Unduplicated Pupil Count	1,142	1,142	1,142	1,142	1,142
COE Unduplicated Pupil Count	10	10	10	10	10
Total Unduplicated Pupil Count	1,152	1,152	1,152	1,152	1,152
Rolling %, Supplemental Grant	92.3400%	91.1700%	90.1400%	90.1400%	90.1400%
Rolling %, Concentration Grant	92.3400%	91.1700%	90.1400%	90.1400%	90.1400%
FUNDED ADA					
Adjusted Base Grant ADA	Current Year	Prior Year	Current Year	Current Year	Current Year
Grades TK-3	540.34	540.34	540.34	540.34	540.34
Grades 4-6	375.46	375.46	375.56	375.56	375.56
Grades 7-8	277.09	277.09	271.09	271.09	271.09
Grades 9-12	-	-	-	-	-
Total Adjusted Base Grant ADA	1,192.89	1,192.89	1,186.99	1,186.99	1,186.99
Necessary Small School ADA	Current year	Current year	Current year	Current year	Current year
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-
Total Funded ADA	1192.89	1192.89	1186.99	1186.99	1186.99
ACTUAL ADA (Current Year Only)					
Grades TK-3	540.34	540.34	540.34	540.34	540.34
Grades 4-6	375.46	375.56	375.56	375.56	375.56
Grades 7-8	277.09	271.09	271.09	271.09	271.09
Grades 9-12	-	-	-	-	-
Total Actual ADA	1,192.89	1,186.99	1,186.99	1,186.99	1,186.99
Funded Difference (Funded ADA less Actual ADA)	-	5.90	-	-	-
LCAP Percentage to Increase or Improve Services					
	2018-19	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concent \$	3,510,471	3,521,376	3,526,177	3,646,919	3,765,780
Current year Percentage to Increase or Improve St	37.14%	36.32%	35.60%	35.60%	35.60%

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