## EXECUTIVE SUMMARY Second 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.

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. The Second Interim report allows a district to take a second look at those assumptions to be able to refine them. A district now has more data of how things are being spent or how the average daily attendance is trending which is important in refining or correcting the assumptions.

Heber Elementary School Districts' Second Interim report has these normal scenarios as part of the revision. Our current enrollment has increased, 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. Here at the second interim an additional upwards adjustment of the projected P2 ADA has occurred. An increase of 16 ADA for HESD to a total of 1,199 ADA has caused the LCFF revenue to increase by \$174,445. This ADA projection is still on the conservative side. When analyzing previous years ADA, the total has decreased from the P1 period to the P2 reporting period. Other revenues remained relatively constant except for the addition of projected Title IV, Underperforming student grant, and the classified professional development grant.

Although the expenditures did not change as much as for the first interim, changes did occur. Dollars budgeted for summer school were reallocated to technology for the purchase of the 3<sup>rd</sup> grade Chromebooks. Other expenses where shifted to other programs to correct compliance Still other expenditures where shifted from a employee stipend account line for extra duty pay to a expenditure line for supplies or conferences.

The transferring of dollars from the general fund to the building fund (Fund 210) remains unchanged with \$2,300,000. These dollars will be used to help to finish the gym project.

The second interim improves the financial outlook for Heber. The increase in ADA, a higher COLA for the outyears, and the slight decrease in the CALSTRS increase helps this. Although the deficit spending in the outyears, it is still projected, it has decreased significantly. All the stakeholders of Heber must maintain diligent to understand the assumptions and how they can change the outlook. We must work together to manage the resources we have for the desired outcomes we want to achieve.

## HEBER ELEMENTARY SCHOOL DISTRICT 2018-2019 Second Interim Budget March 14, 2019

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

The 2018-19 second 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 SECOND INTERIM REVENUES**

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

The projected P-2 ADA (average daily attendance) for 2018-19 is 1,208.99. This is an increase of 16 ADA from the 1<sup>st</sup> interim report and based on the P1 report plus 9.99 Imperial County Office of Education (ICOE) operated programs ADA. While the P1 shows a higher ADA than what this report is projecting, we are being cautious with our reporting and Heber's has had a decline in ADA from P1 until P2.

## <u>Federal Revenues</u> (Form 01, page 1, line A2)

Federal Revenues had an increase of \$15,050 due to a slight decrease in IDEA funding and an addition of Title IV funding.

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

Restricted State revenues increase slightly (\$11,595) due to the addition of the Classified Employees Professional Development Grant and the Low Performing Students Grant. increase projections in lottery and mandated costs reimbursement projections.

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

Local revenues did not change. This is normally increased as interest income is realized, however, with the new software system, the reporting of this revenue stream has not been established. This will be updated when this is corrected.

#### **FY2018-19 SECOND INTERIM EXPENDITURES**

### Certificated (Form 01, page 1, line B1),

Certificated Salaries decreased by \$64,836. Budgeted costs for extra hours such as in summer school have been reduced and then reallocated into budgets for the purchase of technology (Chromebooks).

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

Classified Salaries decreased by \$10,825. A shift from restricted to unrestricted was the majority of the reason of the change, and a increase to pupil supervisors to reflect the true cost of the minimum wage increasing.

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

Employee Benefits decreased slightly by \$5,441 due to salary adjustments above.

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

Books and supplies increased by \$76,485. Most of this is due to the shift in summer school dollars.

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

Services and Other Operating Expenditures increased by \$18,521. Adjustment were made to utility budget lines, conference, and other operating expenses.

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

Remained unchanged

## 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 – no change. These dollars are being used 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, page1, 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 decreased slightly by \$24,602 for a total of \$1,366,791. This reflects a change to the IDEA budget.

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

The projected 2018-19 Unrestricted/Restricted General Fund balance increased to \$3,387,023 which is designated as follows:

Revolving Cash	\$ 1,000
Economic Uncertainties	\$2,080,296
Restricted Fund balance	\$ 55,097
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 18.22%. If the dollars in fund 170, the Special reserve fund, are added, the projected reserve is 20.30%

The District is projecting to end with a planned deficit of \$3,013,291, primarily due to the \$2,300,000 transferring for the gymnasium construction project. HESD is still pending negotiations with HTA for the current year. The District has settled for the current year with CSEA and are in negotiations with HTA.

#### FY2019-20 & FY2020-21 MULTI-YEAR PROJECTIONS18.

### 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 \$13,581,737 and \$13,794,718 for FY2019-20. The LCFF calculations include the increase for COLA. Average daily attendance was reduced by 10 ADA due to the anticipation of the current large 8<sup>th</sup> 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. The new Title IV funds are assumed to continue.

#### 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. For the 2020-2021 year, it is assumed that a slight reduction in certificated salaries due to retirements. For classified salaries, it is assumed an increase for additional support staff for the new gym. 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 17.1% in FY2019-20 and 18.1% in FY2019-20. PERS will increase to 20.7% in FY2019-20 and 23.4% in 2020-21. A possible increase to dental costs for 2019-2020 and a 2% increase in H&W premiums for 2020-2021 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. Additional one-time expenses for the bus repair was taken out. A reduction in the 5000's also occurred for the anticipated reduction on utility costs. 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 \$2,699,499 which is designated as follows:

Revolving Cash	\$ 1,000
Economic Uncertainties	\$1,630,259.20
Restricted Fund balance	\$ 18,239.80
Library Books	\$ 50,000
Textbook Adoption	\$ 300,000
Facilities	\$ 400,000
Technology	\$ 300,000
Fund 170	\$ 388,000

Total available reserves percent at the end of FY2019-20 including fund 170 is projected to be 18.86%

The projected 2020-21 Unrestricted/Restricted General Fund balance is \$1,771,455 which is designated as follows:

Revolving Cash	\$	1,000
Economic Uncertainties	\$ 6	590,325.07
Restricted Fund balance	\$	30,129.93
Library Books	\$	50,000
Textbook Adoption	\$	300,000
Facilities	\$	400,000
Fund 170	\$	390,000

Total available reserves percent at the end of FY2020-21 including fund 170 is projected to be 12.78%

## Second Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2018-19

13 63131 0000000 Form CI

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: Date:							
District Superintendent or Designee							
NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.							
To the County Superintendent of Schools:  This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)							
Meeting Date: March 14, 2019 Signed:							
President of the Governing Board CERTIFICATION OF FINANCIAL CONDITION							
X POSITIVE CERTIFICATION As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.							
QUALIFIED CERTIFICATION  As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.							
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: <u>Director of Fiscal Services</u> E-mail: <u>Dostermann@hesdk8.org</u>							

## **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.

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

CRITE	ERIA AND STANDARDS (conti	nued)	Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	x	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		х
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 first interim.		х
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.		х
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	х	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	x	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	х	
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.	х	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	х	
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	

	EMENTAL INFORMATION		No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	x	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	х	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	х	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	x	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	х	

	<u>-EMENTAL INFORMATION (co</u>		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		x
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?</li> </ul>		х
		<ul> <li>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?</li> </ul>	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	х	
		<ul> <li>If yes, have there been changes since first interim in OPEB liabilities?</li> </ul>	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	х	
		<ul> <li>If yes, have there been changes since first interim in self- insurance liabilities?</li> </ul>	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		Certificated? (Section S8A, Line 1b)     Classified? (Section S8B, Line 1b)		Х
		<ul> <li>Classified? (Section S8B, Line 1b)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1b)</li> </ul>	X	
S8	Labor Agrooment Budget			Х
36	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		Certificated? (Section S8A, Line 3)	n/a	
		Classified? (Section S8B, Line 3)		Х
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?	х	

DDIT	IONAL 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?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
А3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	х	
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?	х	
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?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
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).	х	
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?	х	

Description Reso	Object urce Codes 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)
Ä. REVENUES							
1) LCFF Sources	8010-8099	12,655,691.00	12,938,568.00	7,219,791.95	13,113,013.00	174,445.00	1.39
2) Federal Revenue	8100-8299	802,615.00	940,129.00	238,152.00	955,179.00	15,050.00	1.6%
3) Other State Revenue	8300-8599	926,233.00	1,277,443.00	247,188.31	1,289,038.00	11,595.00	0.9%
4) Other Local Revenue	8600-8799	218,536.00	218,536.00	101,077.17	218,536.00	0.00	0.0%
5) TOTAL, REVENUES		14,603,075.00	15,374,676.00	7,806,209.43	15,575,766.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	6,760,403.00	6,649,313.00	3,387,838.23	6,584,477.00	64,836.00	1.0%
2) Classified Salaries	2000-2999	2,319,019.00	2,470,380.00	1,282,838.55	2,459,555.00	10,825.00	0.4%
3) Employee Benefits	3000-3999	3,678,363.00	3,604,323.00	1,520,798.15	3,598,882.00	5,441.00	0.2%
4) Books and Supplies	4000-4999	922,008.00	1,233,154.00	535,797.86	1,309,639.00	(76,485.00)	-6.2%
5) Services and Other Operating Expenditures	5000-5999	1,342,078.00	1,509,980.00	698,159.83	1,528,501.00	(18,521.00)	-1.2%
6) Capital Outlay	6000-6999	480,010.00	528,396.00	0.00	528,396.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		279,607.00	104,764.51	279,607.00	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		15,781,488.00	16,275,153.00	7,530,197.13	16,289,057.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(1,178,413.00)	(900,477,00)	276,012.30	(713,291.00)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	2,300,000.00	0.00	2,300,000.00	0.00	0.0%
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	(2,300,000.00)	0.00	(2,300,000.00)		

Description	Resource Codes	Object Codes	Orlginal 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				200 200 0000 0000 0000				71.2
BALANCE (C + D4)			(1,178,413.00	) (3,200,477.00)	276,012.30	(3,013,291.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	6,400,312.77	6,400,314.00		6,400,314.00	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
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 + F1	d)		6,400,312.77	6,400,314.00		6,400,314.00		
2) Ending Balance, June 30 (E + F1e)			5,221,899.77	3,199,837.00		3,387,023.00		
Components of Ending Fund Balance a) Nonspendable		0744	4 000 00	4 000 00		14.000.00		
Revolving Cash		9711	1,000.00	180000000000000000000000000000000000000		1,000.00		
Stores		9712	0.00			0.00		
Prepaid Items		9713	0,00			0.00		
All Others		9719	0.00			0.00		
b) Restricted		9740	151,694.01	38,149.00		55,097.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	1,150,000.00	1,150,000.00		1,150,000.00		
Textbooks	0000	9780	400,000.00					
Facilities	0000	9780	400,000,00					
Library Books	0000	9780	50,000.00					
Technology	0000	9780	300,000.00			i		
Textbooks	0000	9780		400,000.00				
Facilities	0000	9780		400,000.00				
Library Books	0000	9780		50,000.00				
Technology	0000	9780		300,000.00				
Texbooks	0000	9780				400,000.00		
Facilities	0000	9780				400,000.00		
Library Books	0000	9780				50,000.00		
Technology	0000	9780				300,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,919,205.76	2,010,688.00		2,180,926.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B)
LCFF SOURCES	00000	JAN J	(6)	(0)	(0)	(=)	(F)
Principal Apportionment							
State Aid - Current Year	8011	10,193,397.00	10,322,225.00	5,698,739.00	10,475,661.00	153,436.00	1,5
Education Protection Account State Aid - Current Year	8012	1,413,285.00	1,556,630.00	850,935.00	1,577,639.00	21,009.00	1.3
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	10,476.00	1,571.34	10,476.00	0.00	0.0
Timber Yield Tax	8022	0.00	0.00	0.00	0,00	0,00	0.0
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0.00	0.0
County & District Taxes							
Secured Roll Taxes	8041	1,288,802.00	1,302,807.00	552,723.60	1,302,807.00	0.00	0.0
Unsecured Roll Taxes	8042	123,845.00	114,171.00	109,511.31	114,171.00	0.00	0.0
Prior Years' Taxes	8043	0.00	0.00	0,00	0.00	0.00	0.0
Supplemental Taxes	8044	7,791.00	10,000.00	3,133,82	10,000.00	0.00	0.0
Education Revenue Augmentation Fund (ERAF)	8045	(293,452.00)	(285,569.00)	0.00	(285,569.00)	0.00	0.0
Community Redevelopment Funds (SB 617/699/1992)	8047	0.00	0.00	0.00	0.00	0.00	0.09
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	3,177.88	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	0002	0.00	0.00	0.00	0.00	0.00	0.0
(50%) Adjustment	8089	0.00	0.00	0.00	0,00	0.00	0,0
Subtotal, LCFF Sources		12,655,691.00	12,938,568.00	7,219,791.95	13,113,013.00	174,445.00	1.39
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year 0000	8091	0.00	0.00	0.00	0,00	0.00	0.09
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	0.09
TOTAL, LCFF SOURCES EDERAL REVENUE		12,655,691.00	12,938,568.00	7,219,791.95	13,113,013.00	174,445.00	1.39
	0440	0.00					9.33
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.09
Special Education Entitlement	8181	195,898.00	195,898.00	0.00	194,000.00	(1,898.00)	-1.09
Special Education Discretionary Grants  Child Nutrition Programs	8182	0.00	0.00	0.00	0.00	0.00	0.09
Donated Food Commodities	8220	0.00	0.00	0.00	0.00	0.00	0.09
Forest Reserve Funds	8221 8260	0.00	0.00	0.00	0.00	0.00	0.09
Flood Control Funds	8270	0.00	0.00	0.00	0,00	0.00	0.09
Wildlife Reserve Funds		0.00	0.00	0.00	0.00	0.00	0.09
FEMA	8280 8281	0.00	0.00	0.00	0.00	0.00	0.09
nteragency Contracts Between LEAs	8285	291,224.00	0.00 291,224.00	0.00	0.00	0.00	0.09
Pass-Through Revenues from Federal Sources	8287	0.00	- I STATESTA	0.00	291,224.00	0.00	0.09
			0,00	0.00	0.00	0.00	0.09
itle I, Part D, Local Delinquent	8290	231,986.00	319,239.00	185,698.00	319,239.00	0.00	0.09
itle I, Part D, Local Delinquent Programs 3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
itle II, Part A, Educator Quality 4035	8290	28,502.00	44,307.00	29,023.00	44,307.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% DIff (E/B) (F)
Title III, Part A, Immigrant Education								
Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.09
Title III, Part A, English Learner Program	4203	8290	55,005.00	89,461.00	14,957.00	89,461.00	0.00	0.09
Public Charter Schools Grant								
Program (PCSGP)	4610	8290	0.00	0.00	0.00	0,00	0.00	0.09
Other NCLB / Every Student Succeeds Act	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	8,474.00	16,948.00	16,948.00	Nev
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.09
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			802,615.00	940,129.00	238,152.00	955,179.00	15,050.00	1.69
THER STATE REVENUE						1		
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	254,319.00	142,688.00	254,319.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materia		8560	224,652.00	255,771.00	55,711.38	255,771.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	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	48,788.93	583,181.00	11,595.00	2.0%
OTAL, OTHER STATE REVENUE			926,233.00	1,277,443.00	247,188.31	1,289,038.00	11,595.00	0.9%

Description	Resource Codes	Object Codes	Orlginal 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	1100001100 00000	00000	(.)	(0)		(0)	167	
Other Local Revenue County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.09
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.09
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.09
Non-Ad Valorem Taxes		0010	0,00	0.00	0,00	0.00	0.00	0.0
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	0.09
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 No	on-LCFF							
Taxes		8629	0.00	0.00	0,00	0.00	0.00	0.09
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.09
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	(61.52)	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of	of Investments	8662	0,00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts		0074	9.00	0.00				
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%) Adjust	ment	8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sour	rces	8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,000.00	7,000.00	8,707.69	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	92,431.00	181,536.00		
From JPAs	6500					22.22.22	0.00	0.0%
	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		3,00	5.55	5,55	0.00	0.00	0,00	J.0 70
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	101,077.17	218,536.00	0.00	0.0%
			-,				2.23	

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			1.7		157	1-7	W.7.
Certificated Teachers' Salaries	1100	5,544,080.00	5,436,810.00	2,770,067.75	5,377,974.00	58,836.00	1.1
Certificated Pupil Support Salaries	1200	321,586.00	325,466.00	168,128,16	324,466.00	1,000.00	0.3
Certificated Supervisors' and Administrators' Salaries	1300	842,737.00	836,037.00	449,642,32	831,037,00	5,000.00	0.6
Other Certificated Salaries	1900	52,000.00	51,000.00	0.00	51,000.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES	1000	6,760,403.00	6,649,313.00	3,387,838.23	6,584,477.00	64,836.00	1.0
CLASSIFIED SALARIES		0,700,400.00	0,040,010.00	0,007,000.20	0,004,477.00	04,000,00	1,0
Classified Instructional Salaries	2100	383,803.00	425,200.00	181,059.03	403,775.00	21,425.00	5.0
Classified Support Salaries	2200	924,314.00	924,999.00	493,379.45	924,999.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries	2300	193,710.00	196,030.00	115,528.50	196,030.00	0.00	0.0
Clerical, Technical and Office Salaries	2400	589,477.00	612,306.00	336,005.62	604,406,00	7,900,00	1.3
Other Classified Salaries	2900	227,715.00	311,845.00	156,865.95	330.345.00	(18,500,00)	-5,9
TOTAL, CLASSIFIED SALARIES		2,319,019.00	2,470,380.00	1,282,838.55	2,459,555.00	10,825.00	0.4
EMPLOYEE BENEFITS		-,,		1,202,000.00	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	15,525.00	
STRS	3101-3102	1,623,697.00	1,610,418,00	545,726.87	1,602,563.00	7,855.00	0.5
PERS	3201-3202	366,311.00	356,129.00	187,036.50	356,029.00	100.00	0.0
OASDI/Medicare/Alternative	3301-3302	269,494.00	284,646.00	141,048.02	286,041.00	(1,395.00)	-0.5
Health and Welfare Benefits	3401-3402	1,169,525.00	1,095,774.00	512,344.19	1,095,774.00	0.00	0.0
Unemployment Insurance	3501-3502	4,578,00	4,619.00	2,277.37	4,729.00	(110.00)	-2.4
Workers' Compensation	3601-3602	244,758.00	252,737.00	132,365.20	253,746.00	(1,009.00)	-0.4
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		3,678,363.00	3,604,323.00	1,520,798,15	3,598,882.00	5,441.00	0.2
BOOKS AND SUPPLIES			* *	7			
Approved Textbooks and Core Curricula Materials	4100	65,584.00	155,342.00	8,950.61	142,151.00	13,191.00	8.5
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	971,612.00	449,991.89	1,055,288,00	(83,676.00)	-8.6
Noncapitalized Equipment	4400	83,200.00	103,400.00	76,855.36	109,400.00	(6,000.00)	-5.8
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		922,008.00	1,233,154.00	535,797.86	1,309,639,00	(76,485.00)	-6,2
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	187,400.00	79,656.91	201,814.00	(14,414.00)	-7.79
Dues and Memberships	5300	10,700.00	10,700.00	11,174.58	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	167,576.18	342,500.00	20,000.00	5.5
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	202,025.00	200,457.00	88,736.76	215,314.00	(14,857.00)	-7.49
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	639,503.00	256,521.15	648,753.00	(9,250.00)	-1.49
Communications	5900	37,600.00	37,600.00	22,822,85	37,600.00	0.00	0.09
TOTAL, SERVICES AND OTHER	1		21,000,00	,5,50	2. (500.00	0.00	0,07
OPERATING EXPENDITURES		1,342,078.00	1,509,980.00	698,159.83	1,528,501.00	(18,521.00)	-1.29

Description Res	ource 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					1-7	<u> </u>		
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements		6170	0.00			0,00	0.00	0.0
Buildings and Improvements of Buildings		6200	425,010.00	0.00	0.00	0,00	0,00	0.0
		6200	425,010.00	473,396.00	0.00	473,396.00	0,00	0,0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0,00	0.00	0.00	0.00	0.00	0.0
Equipment		6400	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	528,396.00	0,00	528,396.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Co	osts)							
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	0.09
Tuition, Excess Costs, and/or Deficit Payments						0.00	0.00	0.0
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.09
Payments to County Offices		7142	102,888.00	102,888.00	58,905.00	102,888.00	0.00	0.09
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	0.09
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.09
Special Education SELPA Transfers of Apportionme	nts							
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices	6500	7222	0,00	0.00	0.00	0.00	0.00	0,09
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.09
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.00
To County Offices	6360	7221	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.09
		7223	0.00	0.00		0.00	0.00	0.09
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00			0.00	0.09
Debt Service		7299	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indir	rect Costs)		279,607.00	279,607.00	104,764.51	279,607.00	0.00	0.09
THER OUTGO - TRANSFERS OF INDIRECT COSTS	3							
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 INDIREC	ст соѕтѕ		0.00	0.00	0.00	0.00	0.00	0.0%
OTAL EVDENDITLIBES			45 704 400 00	46 075 450 05	7 500 407 45	10 000 007 00	40.001.05	- A -
OTAL, EXPENDITURES			15,781,488.00	16,275,153.00	7,530,197.13	16,289,057.00	(13,904.00)	-0.19

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)
NTERFUND TRANSFERS	110000100 00000	00000	101	(D)	101	(0)	(-)	V. 1
INTERFUND TRANSFERS IN								
Seem Openial December Stand		00.40						
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	0.09
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0,00	0.0
To: State School Building Fund/						5.00	0,00	0,0
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.09
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	0.00	2,300,000.00	0,00	2,300,000.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	2,300,000.00	0.00	2,300,000.00	0.00	0.09
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds			5.50	0,00	5,55	0,00	0.00	0.0
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	0.09
Long-Term Debt Proceeds		5555	0,00	0,00	0.00	0.00	0.00	0.07
Proceeds from Certificates		1			-			
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 (c) TOTAL, SOURCES		8979	0.00	0,00	0.00	0.00	0.00	0.0%
USES			0.00	0.00	0.00	0.00	0.00	0.0%
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%
ONTRIBUTIONS								
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%
OTAL, OTHER FINANCING SOURCES/USES								
a - b + c - d + e)			0.00	(2,300,000.00)	0.00	(2,300,000.00)	0.00	0.09

Description Resource Code	Object es 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				118924		1	
1) LCFF Sources	8010-8099	12,655,691.00	12,938,568.00	7,219,791.95	13,113,013,00	174,445.00	1.3
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	443,090.00	198,399.38	443,090.00	0,00	0.0
4) Other Local Revenue	8600-8799	37,000.00	37,000.00	8,646.17	37,000,00	0.00	0.0
5) TOTAL, REVENUES		12,896,759.00	13,418,658.00	7,426,837.50	13,593,103.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	5,869,389.00	5,729,457.00	2,925,044.74	5,665,621.00	63,836.00	1.1
2) Classified Salaries	2000-2999	1,615,294.00	1,675,564.00	888,185.14	1,706,739.00	(31,175.00)	-1.9
3) Employee Benefits	3000-3999	2,568,247.00	2,507,494.00	1,237,332.60	2,507,553.00	(59.00)	0.0
4) Books and Supplies	4000-4999	726,500.00	842,291.00	431,088.21	894,800.00	(52,509.00)	-6.2
5) Services and Other Operating Expenditures	5000-5999	1,195,673.00	1,346,312.00	645,681.29	1,355,214.00	(8,902.00)	-0.7
6) Capital Outlay	6000-6999	480,000.00	490,000.00	0.00	490,000.00	0.00	0.0
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	279,607.00	279,607.00	104,764.51	279,607.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(41,788.00)	(56,458.00)	(4,237.00)	(56,458,00)	0.00	0.0
9) TOTAL, EXPENDITURES		12,692,922.00	12,814,267.00	6,227,859.49	12,843,076.00		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		203,837.00	604,391.00	1,198,978.01	750,027.00		
O. OTHER FINANCING SOURCES/USES				3//32/2			
Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.09
b) Transfers Out	7600-7629	0.00	2,300,000.00	0.00	2,300,000.00	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)	(1,391,321.00)	0.00	(1,366,719.00)	24,602.00	-1.8
4) TOTAL, OTHER FINANCING SOURCES/USES		(1,382,250.00)	(3,691,321.00)	0.00	(3,666,719.00)		

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			In the Control of the Control	W W W W W W W W W W W W W W W W W W W				
BALANCE (C + D4)			(1,178,413.00	) (3,086,930.00)	1,198,978.01	(2,916,692.00)		
F. FUND BALANCE, RESERVES			Î					
Beginning Fund Balance     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 + F1	d)		6,248,618.76	6,248,618.00		6,248,618.00		
2) Ending Balance, June 30 (E + F1e)			5,070,205.76	3,161,688.00		3,331,926.00		
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
Stores		9712	0.00	111111111111111111111111111111111111111		0.00		
Prepaid Items		9713	0.00			0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00			0.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	1,150,000.00	1,150,000.00		1,150,000.00		
Textbooks	0000	9780	400,000.00					
Facilities	0000	9780	400,000.00					
Library Books	0000	9780	50,000.00	7				
Technology	0000	9780	300,000.00					
Textbooks	0000	9780		400,000.00				
Facilities	0000	9780		400,000.00				
Library Books	0000	9780		50,000.00				
Technology	0000	9780		300,000.00				
Texbooks	0000	9780				400,000.00		
Facilities	0000	9780				400,000.00		
Library Books	0000	9780				50,000.00		
Technology	0000	9780				300,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,919,205.76	2,010,688.00		2,180,926.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

							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)
LCFF SOURCES					100		
Principal Apportionment	2211				Charles and the Charles of the Charl		172.12
State Aid - Current Year	8011	10,193,397.00	10,322,225.00	5,698,739.00	10,475,661.00	153,436.00	1.5
Education Protection Account State Aid - Current Year	8012	1,413,285.00	1,556,630.00	850,935,00	1,577,639.00	21,009.00	1.3
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	10,476.00	1,571.34	10,476.00	0.00	0.0
Timber Yield Tax	8022	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0,00	0,
County & District Taxes							
Secured Roll Taxes	8041	1,288,802.00	1,302,807.00	552,723.60	1,302,807.00	0.00	0,
Unsecured Roll Taxes	8042	123,845.00	114,171.00	109,511.31	114,171.00	0,00	0.
Prior Years' Taxes	8043	0.00	0.00	0.00	0.00	0.00	0.
Supplemental Taxes	8044	7,791.00	10,000.00	3,133,82	10,000.00	0.00	0.
Education Revenue Augmentation	POAE	(002.450.00)	(205 500 00)	0.00	(205 500 00)	0.00	
Fund (ERAF)	8045	(293,452.00)	(285,569.00)	0.00	(285,569.00)	0.00	0,
Community Redevelopment Funds (SB 617/699/1992)	8047	0,00	0.00	0.00	0,00	0,00	0.
Penalties and Interest from							
Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0.00	0.
Miscellaneous Funds (EC 41604) Royalties and Bonuses	8081	6,000.00	3,000.00	3,177.88	3,000.00	0.00	0.
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00	0.00	0
Less: Non-LCFF	0002	0.00	0.00	0.00	0.00	0,00	
(50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0
Subtotal, LCFF Sources		12,655,691.00	12,938,568.00	7,219,791.95	13,113,013.00	174,445.00	1,
LCFF Transfers	(			7,775,1,241,112			
Unrestricted LCFF							
Transfers - Current Year 0000	8091	0.00	0.00	0.00	0.00	0.00	0.
All Other LCFF							
Transfers - Current Year All Other	8091	0.00	0.00	0.00	0.00	0,00	0
Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00	0.00	0.00	0.00	0.00	0
Property Taxes Transfers	8097	0.00	0.00	0.00	0.00	0,00	0
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0.00	0.00	0
FOTAL, LCFF SOURCES		12,655,691.00	12,938,568.00	7,219,791.95	13,113,013.00	174,445.00	1
EDERAL REVENUE							
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	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	1	
Donated Food Commodities	8221	0.00	0.00	0.00	0.00		
orest Reserve Funds	8260	0.00	0.00	0.00	0.00	0.00	0.
lood Control Funds	8270	0.00	0.00	0.00	0.00	0.00	0.
Vildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.
EMA	8281	0.00	0.00	0.00	0.00	0.00	0,
nteragency Contracts Between LEAs	8285	0.00	0.00	0,00	0.00	0.00	0.
ass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00		
itle I, Part A, Basic 3010	8290						
itle I, Part D, Local Delinquent							
Programs 3025	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						
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 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	254,319,00	142,688.00	254,319,00	0.00	0.0
Lottery - Unrestricted and Instructional Materia	ls	8560	169,068.00	188,771.00	55,711.38	188,771.00	0.00	0.0
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0,00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0,00	0.00	0,00	0.0
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 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	443,090.00	198,399.38	443,090.00	0.00	0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE	110002100 00200	00000	VA .	(0)	(0)	(6)	<u> </u>	
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			3.00		2.55	9,00		
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 No	on-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	0.09
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.09
All Other Sales		8639	0.00	0,00	0.00	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.00	0,00	0.00	0.09
Interest		8660	30,000.00	30,000.00	(61.52)	30,000.00	0.00	0.09
Net Increase (Decrease) in the Fair Value	of Investments	8662	0,00	0,00	0,00	0.00	0.00	0.09
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.09
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	
All Other Fees and Contracts		8689	0.00	0.00				0.09
Other Local Revenue		0009	0,00	0.00	0.00	0.00	0,00	0.09
		2224	1200					
Plus: Misc Funds Non-LCFF (50%) Adjust		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Soul	rces	8697	0.00	0.00	0.00	0,00		
All Other Local Revenue		8699	7,000.00	7,000.00	8,707.69	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  Transfers Of Apportionments		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
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		5,13	37,000,00	37,000.00	8,646.17	37,000.00	0.00	0.0%
							170000	( N ( N ( N ( N ( N ( N ( N ( N ( N ( N

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	4,822,722.00	2,463,220.11	4,763,886.00	58,836.00	1.2%
Certificated Pupil Support Salaries	1200	57,750.00	60,318.00	31,938.78	60,318.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	800,917.00	795,417,00	429,885.85	790,417.00	5,000.00	0.6%
Other Certificated Salaries	1900	52,000.00	51,000.00	0,00	51,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		5,869,389.00	5,729,457.00	2,925,044,74	5,665,621.00	63,836.00	1.1%
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	159,853.00	163,200.00	61,059.24	163,775.00	(575.00)	-0.4%
Classified Support Salaries	2200	617,577.00	621,037.00	330,139.90	621,037.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	146,600.00	148,920.00	89,030.00	148,920.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	555,163.00	572,306.00	315,441.47	584,406.00	(12,100.00)	-2.1%
Other Classified Salaries	2900	136,101.00	170,101.00	92,514.53	188,601.00	(18,500.00)	-10.9%
TOTAL, CLASSIFIED SALARIES		1,615,294.00	1,675,564.00	888,185.14	1,706,739.00	(31,175.00)	-1.9%
EMPLOYEE BENEFITS							
STRS	3101-3102	941,707.00	932,188.00	468,701.96	925,333.00	6,855.00	0.7%
PERS	3201-3202	250,445.00	243,179.00	129,606.34	247,579.00	(4,400.00)	-1.8%
OASDI/Medicare/Alternative	3301-3302	203,451.00	213,866.00	105,207.71	215,261.00	(1,395.00)	-0.7%
Health and Welfare Benefits	3401-3402	963,997.00	904,301.00	423,853.82	904,301.00	0.00	0.0%
Unemployment insurance	3501-3502	3,720.00	3,721.00	1,900.01	3,831.00	(110.00)	-3.0%
Workers' Compensation	3601-3602	204,927.00	210,239.00	108,062.76	211,248.00	(1,009.00)	-0.5%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		2,568,247.00	2,507,494.00	1,237,332.60	2,507,553.00	(59.00)	0.0%
BOOKS AND SUPPLIES				111			
Approved Textbooks and Core Curricula Materials	4100	10,000.00	13,191.00	0.00	0.00	13,191.00	100.0%
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	736,400.00	356,342.90	796,100.00	(59,700.00)	-8.1%
Noncapitalized Equipment	4400	73,100.00	92,700.00	74,745.31	98,700.00	(6,000.00)	-6.5%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		726,500.00	842,291.00	431,088.21	894,800.00	(52,509.00)	-6.2%
ERVICES 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	155,200.00	76,117.94	159,995.00	(4,795.00)	-3.1%
Dues and Memberships	5300	10,700.00	10,700.00	11,174.58	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	167,576,18	342,500.00	20,000.00	5.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	141,725.00	140,757.00	54,888.56	155,614.00	(14,857.00)	-10.6%
Transfers of Direct Costs	5710	(30,472.00)	(33,765.00)	0.00	(33,765.00)	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	466,600.00	601,500.00	241,429.78	610,750.00	(9,250.00)	-1.5%
Communications	5900	37,600.00	37,600.00	22,822.85	37,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER	3000	07,000.00	57,000,00	22,022,03	07,000.00	0.00	0.0%
OPERATING EXPENDITURES		1,195,673.00	1,346,312.00	645,681.29	1,355,214.00	(8,902.00)	-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)
CAPITAL OUTLAY			, , , , , , , , , , , , , , , , , , ,	157		19/	357.	
						1		
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	435,000.00	0.00	435,000.00	0.00	0,0
Books and Media for New School Libraries								
or Major Expansion of School Libraries		6300	0.00	0.00	0,00	0,00	0.00	0.0
Equipment		6400	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	490,000.00	0.00	490,000.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indi	rect Costs)							
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0,00	0.00	0.00
State Special Schools		7110	0.00	0.00	0.00	0.00	0.00	0.0
Tuition, Excess Costs, and/or Deficit Paymer	ate.	7130	0,00	0.00	0.00	0.00	0.00	0,0
Payments to Districts or Charter Schools	no	7141	0.00	0.00	0.00	0.00	0.00	0.0
Payments to County Offices		7142	102,888.00	102,888.00	58,905.00	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	0.09
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs		7213	0.00	0,00	0.00	0.00	0.00	0.0
Special Education SELPA Transfers of Appointment To Districts or Charter Schools	rtionments 6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments	0300	1225						
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222				1		
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service								
Debt Service - Interest		7438	91,719.00	91,719.00	45,859.51	91,719.00	0.00	0.09
Other Debt Service - Principal		7439	85,000.00	85,000.00	0.00	85,000.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers			279,607.00	279,607.00	104,764.51	279,607.00	0,00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS							
Transfers of Indirect Costs		7310	(41,788.00)	(56,458.00)	(4,237.00)	(56,458.00)	0.00	0.09
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO - TRANSFERS OF I	NDIRECT COSTS		(41,788.00)	(56,458.00)	(4,237.00)	(56,458.00)	0,00	0.09

Description Resource	Object Codes Codes	Orlginal Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS		X 7	1-2				1.7
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	2,300,000.00	0.00	2,300,000.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	2,300,000.00	0.00	2,300,000.00	0.00	0.0
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						NI NI NI NI	
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			1				
Transfers of Funds from	7054						572
Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.0
d) TOTAL, USES ONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.09
	2020	// 200 ara ca	4 204 204 20	0.05	/4 000 740 0C	24 222 25	12/12/2
Contributions from Unrestricted Revenues	8980	(1,382,250.00)	(1,391,321.00)	0.00	(1,366,719.00)	24,602.00	-1.89
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0,00	0,00	0.09
(e) TOTAL, CONTRIBUTIONS		(1,382,250.00)	(1,391,321.00)	0.00	(1,366,719.00)	24,602.00	-1.89
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		(1,382,250.00)	(3,691,321.00)	0.00	(3,666,719.00)	24,602.00	-0.79

#### 13 63131 0000000 Form 01I

Description Resource	Object ce Codes 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	940,129.00	238,152.00	955,179.00	15,050.00	1.6
3) Other State Revenue	8300-8599	722,165.00	834,353.00	48,788.93	845,948.00	11,595.00	1.4
4) Other Local Revenue	8600-8799	181,536.00	181,536,00	92,431.00	181,536.00	0.00	0.0
5) TOTAL, REVENUES		1,706,316.00	1,956,018.00	379,371,93	1,982,663.00		
B. EXPENDITURES						İ	
1) Certificated Salaries	1000-1999	891,014.00	919,856.00	462,793.49	918,856.00	1,000.00	0.1
2) Classified Salaries	2000-2999	703,725,00	794,816.00	394,653.41	752,816.00	42,000.00	5.3
3) Employee Benefits	3000-3999	1,110,116.00	1,096,829.00	283,465.55	1,091,329.00	5,500.00	0.5
4) Books and Supplies	4000-4999	195,508.00	390,863.00	104,709.65	414,839.00	(23,976.00)	-6.1
5) Services and Other Operating Expenditures	5000-5999	146,405.00	163,668.00	52,478.54	173,287.00	(9,619.00)	-5.9
6) Capital Outlay	6000-6999	10.00	38,396.00	0.00	38,396.00	0.00	0.0
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	56,458.00	4,237.00	56,458.00	0.00	0.0
9) TOTAL, EXPENDITURES		3,088,566.00	3,460,886.00	1,302,337.64	3,445,981.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(1,382,250.00)	(1,504,868.00)	(922,965.71)	(1,463,318.00)		
O. OTHER FINANCING SOURCES/USES							
Interfund Transfers     Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.09
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0
2) Other Sources/Uses						- A	
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	1,391,321.00	0.00	1,366,719.00	(24,602.00)	-1.8
4) TOTAL, OTHER FINANCING SOURCES/USES		1,382,250.00	1,391,321.00	0.00	1,366,719.00		

#### 13 63131 0000000 Form 01I

Description Re		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	(113,547.00)	(922,965.71)	(96,599.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited	•	9791	151,694.01	151,696.00		151,696.00	0.00	0.09
b) Audit Adjustments	9	9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			151,694.01	151,696.00		151,696.00		
d) Other Restatements	9	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	38,149.00		55,097.00		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash	ę	9711	0.00	0.00		0.00		
Stores	9	9712	0.00	0.00		0.00		
Prepaid Items	٤	9713	0.00	0.00		0.00		
All Others	9	9719	0.00	0.00		0.00		
b) Restricted	9	9740	151,694.01	38,149.00		55,097.00		
c) Committed Stabilization Arrangements	ş	9750	0.00	0.00		0.00		
Other Commitments d) Assigned	S	9760	0.00	0.00		0.00		
Other Assignments	g	9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9	9790	0.00	0.00		0.00		

Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
.cff sources	00000	V-1	(0)	(0)	(0)	(-)	10.7
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	0023	0.00	0,00	0.00	0.00		
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		
fliscellaneous 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	2000	0.00	0.00				
(50%) Adjustment	8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources		0.00	0.00	0.00	0.00		
.CFF Transfers							
Unrestricted LCFF Transfers - Current Year 0000	8004						
Transfers - Current Year 0000 All Other LCFF	8091						
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
OTAL, LCFF SOURCES		0.00	0.00	0.00	0,00	0.00	0.0
EDERAL REVENUE					***		
faintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.0
pecial Éducation Entitlement	8181	195,898.00	195,898.00	0.00	194,000.00	(1,898.00)	-1.0
pecial Education Discretionary Grants	8182	0.00	0.00	0.00	0.00	0.00	0.0
hild Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0.0
onated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00	0.0
orest Reserve Funds	8260	0.00	0,00	0.00	0.00	213.50	
lood Control Funds	8270	0.00	0.00	0.00	0.00		
/ildlife Reserve Funds	8280	0.00	0.00	0.00	0.00		
EMA	8281	0.00	0.00	0.00	0.00	0.00	0.0
teragency Contracts Between LEAs	8285	291,224.00	291,224.00	0.00	291,224.00	0.00	0.0
ass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00	0.00	0.0
tle I, Part A, Basic 3010	8290	231,986.00	319,239.00	185,698.00	319,239.00	0.00	0.0
itle I, Part D, Local Delinquent	JEGG	201,000.00	510,209,00	100,030.00	515,255,00	0.00	0.0
Programs 3025	8290	0.00	0.00	0.00	0.00	0.00	0,0
itle II, Part A, Educator Quality 4035	8290	28,502.00	44,307.00	29,023.00	44,307.00	0.00	0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	89,461.00	14,957.00	89,461.00	0.00	0.0
Public Charter Schools Grant								
Program (PCSGP)	4610	8290	0.00	0.00	0,00	0.00	0.00	0.0
Other NCLB / Every Student Succeeds Act	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	8,474.00	16,948.00	16,948.00	Ne
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			802,615.00	940,129.00	238,152.00	955,179.00	15,050.00	1.6
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 Materia	•	8560	55,584.00	67,000.00	0.00	67,000.00	0.00	0.0
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0
After School Education and Safety (ASES)	6010	8590	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	48,788.93	583,181.00	11,595.00	2.09
TOTAL, OTHER STATE REVENUE			722,165.00	834,353.00	48,788.93	845,948.00	11,595.00	1.49

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)	% Diff (E/B)
OTHER LOCAL REVENUE	Resource Codes	Codes	(0)	(6)	(0)	(0)	(E)	(F)
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							100	
Parcel Taxes		8621	0,00	0.00	0.00	0.00	0.00	0.09
Other		8622	0.00	0,00	0.00	0.00	0,00	0.09
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.09
Penalties and Interest from Delinquent No	n-LCFF	3323	0,00	0.00	0.00	0.00	0.00	0.07
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.09
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.09
Interest		8660	0.00	0.00	0,00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of	of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.09
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%) Adjust	mε	8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sour	ces	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	0500	0704						121220
From Districts or Charter Schools	6500	8791	0,00	0.00	0.00	0.00	0.00	0.0%
From County Offices From JPAs	6500 6500	8792 8793	181,536.00	181,536.00	92,431.00	181,536.00	0.00	0.0%
ROC/P Transfers	6500	0193	0.00	0.00	0.00	0.00	0.00	0.0%
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%
OTAL, OTHER LOCAL REVENUE			181,536.00	181,536.00	92,431.00	181,536.00	0.00	0.0%

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES	Ouco		(U)		(0)		
Certificated Teachers' Salaries	1100	585,358.00	614,088.00	306,847.64	614,088.00	0.00	0.0
Certificated Pupil Support Salaries	1200	263,836.00	265,148.00	136,189.38	264,148.00	1,000.00	0.4
Certificated Supervisors' and Administrators' Salaries	1300	41,820.00	40,620.00	19,756,47	40,620.00	0,00	0.0
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0,00	0.0
TOTAL, CERTIFICATED SALARIES		891,014.00	919,856.00	462,793.49	918,856.00	1,000.00	0.1
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	223,950.00	262,000.00	119,999.79	240,000.00	22,000.00	8,4
Classified Support Salaries	2200	306,737,00	303,962.00	163,239.55	303,962.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries	2300	47,110.00	47,110.00	26,498.50	47,110.00	0.00	0.0
Clerical, Technical and Office Salaries	2400	34,314.00	40,000.00	20,564.15	20,000.00	20,000.00	50.0
Other Classified Salaries	2900	91,614.00	141,744.00	64,351.42	141,744.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		703,725.00	794,816.00	394,653.41	752,816.00	42,000.00	5.3
EMPLOYEE BENEFITS							
STRS	3101-3102	681,990.00	678,230.00	77,024.91	677,230.00	1,000.00	0.19
PERS	3201-3202	115,866.00	112,950.00	57,430.16	108,450.00	4,500.00	4.09
OASDI/Medicare/Alternative	3301-3302	66,043.00	70,780.00	35,840.31	70,780.00	0.00	0.09
Health and Welfare Benefits	3401-3402	205,528.00	191,473.00	88,490.37	191,473.00	0.00	0.0
Unemployment Insurance	3501-3502	858.00	898.00	377.36	898.00	0.00	0.09
Workers' Compensation	3601-3602	39,831.00	42,498.00	24,302.44	42,498.00	0.00	0.09
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.09
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS	3901-3902	1,110,116.00	1,096,829.00	283,465.55	1,091,329.00	5,500.00	0.59
BOOKS AND SUPPLIES		1,110,110,00	1,000,020.00	200,400.00	1,031,023.00	3,300.00	0.3
Account To the class of County to May 11	4400	FF F0 4 00	440.454.00		*********		
Approved Textbooks and Core Curricula Materials	4100	55,584.00	142,151.00	8,950.61	142,151.00	0.00	0.09
Books and Other Reference Materials	4200	2,800.00	2,800.00	0.00	2,800.00	0.00	0.09
Materials and Supplies	4300	127,024.00	235,212.00	93,648.99	259,188.00	(23,976.00)	-10.29
Noncapitalized Equipment	4400	10,100.00	10,700.00	2,110.05	10,700.00	0,00	0.09
Food	4700	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES SERVICES AND OTHER OPERATING EXPENDITURES		195,508.00	390,863.00	104,709.65	414,839.00	(23,976.00)	-6.19
		(Marchine)	CALCADA			4.22	1401 2450
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.09
Travel and Conferences	5200	23,200.00	32,200.00	3,538.97	41,819.00	(9,619.00)	-29.99
Dues and Memberships	5300	0.00	0.00	0.00	0.00	0.00	0.09
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	60,300.00	59,700.00	33,848.20	59,700.00	0.00	0.09
Transfers of Direct Costs	5710	30,472.00	33,765.00	0.00	33,765.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures	5800	32,433.00	38,003.00	15,091.37	38,003.00	0.00	0.09
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER							
OPERATING EXPENDITURES		146,405.00	163,668.00	52,478.54	173,287.00	(9,619.00)	-5.99

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			1		1,11	1	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Land		6100	0.00	0.00	0.00	0.00	0.00	0.09
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	
Buildings and Improvements of Buildings		6200	10.00	38,396.00	0.00	38,396.00	0.00	0.0
Books and Media for New School Libraries		0200	10.00	38,330.00	0.00	30,390.00	0.00	0.0
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	38,396.00	0.00	38,396.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Inc	lirect Costs)							
Tuition								
Tuition for Instruction Under Interdistrict		7440		22.62				02000
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	0.09
Tuition, Excess Costs, and/or Deficit Payme Payments to Districts or Charter Schools	ents	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	0.09
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00
To County Offices		7211	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs		7212	0.00	0.00	0.00	0.00	0.00	0.09
Special Education SELPA Transfers of Appe	ortionments	7213	0.00	0.00	0.00	0.00	0.00	0.03
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs	6500	7223	0,00	0.00	0.00	0.00	0.00	0.09
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.09
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfer	s of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.09
THER OUTGO - TRANSFERS OF INDIREC						5.55	5,55	2.27
Transfers of Indirect Costs		7310	41,788.00	56,458.00	4,237.00	56,458.00	0.00	0.0%
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	56,458.00	4,237.00	56,458.00	0.00	0.0%

Description Re		bject odes	Orlginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS			4.1	\ <u>-</u>	(9)	1-7		
INTERFUND TRANSFERS IN						1		
From: Special Reserve Fund	8	912	0.00	0.00	0.00	0.00	0.00	0.0
From: Bond Interest and								
Redemption Fund	8:	914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In	8:	919	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	76	611	0.00	0.00	0.00	0.00	0,00	0.0
To: Special Reserve Fund	76	612	0.00	0.00	0.00	0.00	0.00	0.0
To: State School Building Fund/				pace.				
County School Facilities Fund		613	0.00	0.00	0.00	0.00	0.00	0.0
To: Cafeteria Fund		616	0,00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out	76	619	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	89	931	0.00	0.00	0.00	0.00		_
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings	89	953	0.00	0.00	0.00	0.00	0,00	0.09
Other Sources					1			
Transfers from Funds of Lapsed/Reorganized LEAs	89	965	0.00	0.00	0.00	0.00	0.00	0.09
Long-Term Debt Proceeds Proceeds from Certificates								
of Participation	89	971	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Capital Leases	89	972	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		973	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Sources	89	79	0.00	0.00	0.00	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0,00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from				95824			50 7000	
Lapsed/Reorganized LEAs		351	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Uses	76	899	0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES ONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Unrestricted Revenues	89	980	1,382,250.00	1,391,321.00	0.00	1,366,719.00	(24,602.00)	-1.8%
Contributions from Restricted Revenues		90	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			1,382,250.00	1,391,321.00	0.00	1,366,719.00	(24,602.00)	-1.8%
OTAL, OTHER FINANCING SOURCES/USES								

Heber Elementary Imperial County

## Second Interim General Fund Exhibit: Restricted Balance Detail

13 63131 0000000 Form 01I

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Resource	Description	2018-19 Projected Year Totals
4127	ESSA: Title IV, Part A, Student Support and	16,948.00
5640	Medi-Cal Billing Option	7,719.00
6512	Special Ed: Mental Health Services	30,430.00
Total, Restricted E	Balance	55,097.00

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		
3. 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
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		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER								
FINANCING SOURCES AND USES (A5 - B9)  OTHER FINANCING SOURCES/USES			3,000.00	3,000.00	0.00	3,000.00		
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
Other Sources/Uses     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	
4) TOTAL; OTHER FINANCING SOURCES/USES		0900-0999	0.00	0.00	0.00	0.00	0.00	0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	ď	0.00	0.00	0.09
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	0.09
e) Adjusted Beginning Balance (F1c + F1d)		ļ	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		
Revolving Cash		9/11	0.00	0.00		0.00		
Stores		9712	0.00	0.00	VI	0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0,00	0.00		0.00		
b) Restricted c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0,00		
e) Unassigned/Unappropriated		1						
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	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE		-				1.7	***	
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 USES			0.00	0.00	0.00	0.00	0.00	0.0%
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%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

		Unrestricted				
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)
Market Market Control of the Control		(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C a current year - Column A - is extracted)	nd E;					
A. REVENUES AND OTHER FINANCING SOURCES						
1, LCFF/Revenue Limit Sources	8010-8099	13,113,013.00	3.57%	13,581,737,00	1,57%	13,794,718.00
2. Federal Revenues	8100-8299	0.00	0.00%		0,00%	
Other State Revenues     Other Local Revenues	8300-8599 8600-8799	443,090,00	-49.52% 12.51%	223,688,00	-0.31%	223,000.00
5. Other Financing Sources	8000-8/99	37,000.00	-13.51%	32,000.00	0.00%	32,000.00
a, Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,366,719.00)	3.71%	(1,417,408,80)	11.35%	(1,578,241.13
6. Total (Sum lines A1 thru A5c)		12,226,384.00	1,58%	12,420,016.20	0.41%	12,471,476.87
B, EXPENDITURES AND OTHER FINANCING USES						
1 Certificated Salaries						
a, Base Salaries				5,665,621.00		6,068,919,00
b. Step & Column Adjustment				403,298.00		170,402.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	5,665,621.00	7,12%	6,068,919.00	2.81%	6,239,321.00
2. Classified Salaries	1000-1777	3,003,021.00	7,1270	0,008,717.00	2.0170	0,237,321,00
a. Base Salaries				1,706,739.00		1,851,299,00
b. Step & Column Adjustment				144,560,00	-	85,684,00
c. Cost-of-Living Adjustment					-	
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,706,739.00	8.47%	1,851,299.00	4.63%	1,936,983.00
3. Employee Benefits	3000-3999	2,507,553.00	7.14%	2,686,513.00	4.60%	2,810,109.00
4. Books and Supplies	4000-4999	894,800.00	-8.71%	816,849.00	-9.73%	737,351.00
5. Services and Other Operating Expenditures	5000-5999	1,355,214.00	-2.50%	1,321,312.00	2.86%	1,359,105.00
6. Capital Outlay	6000-6999	490,000,00	-79,59%	100,000.00	0.00%	100,000.00
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					5.75	
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)	1					
11. Total (Sum lines B1 thru B10)		15,143,076.00	-13.69%	13,070,683.00	2.61%	13,411,411.00
C. NET INCREASE (DECREASE) IN FUND BALANCE				- 1		
(Line A6 minus line B11)		(2,916,692.00)		(650,666.80)		(939,934.13)
D. FUND BALANCE				- 1		
1. Net Beginning Fund Balance (Form 011, line Fle)	1	6,248,618.00		3,331,926.00		2,681,259.20
2. Ending Fund Balance (Sum lines C and D1)		3,331,926.00		2,681,259.20		1,741,325.07
3. Components of Ending Fund Balance (Form 011)						
a Nonspendable	9710-9719	1,000.00		1,000.00		00_000_1
b. Restricted	9740					
c. Committed	Í					
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,150,000.00		1,050,000.00		1,050,000.00
e. Unassigned/Unappropriated	1	, ,,,,,,,,,				
I Reserve for Economic Uncertainties	9789	2,180,926.00				
2. Unassigned/Unappropriated	9790	0.00		1,630,259.20		690,325.07
f. Total Components of Ending Fund Balance		.,,,,		.,,		0.000000
(Line D3f must agree with line D2)		3,331,926.00		2,681,259.20		1,741,325,07

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						
I. General Fund		1				
a Stabilization Arrangements	9750	0.00		0,00		0,00
b. Reserve for Economic Uncertainties	9789	2,180,926.00		0,00		0.00
c. Unassigned/Unappropriated	9790	0.00		1,630,259,20		690,325,07
(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)		1				
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)		2,566,897.00		2,018,259.20		1,080,325.07

#### 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.

		Restricted				
	Object	Projected Year Totals (Form 011)	% Change (Cols, C-A/A)	2019-20 Projection	% Change (Cols. E-C/C)	2020-21 Projection
Description	Codes	(A)	(B)	(C)	(D)	(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						
LCFF/Revenue Limit Sources	8010-8099	0.00	0,00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	955,179.00	-13.38%	827,369.00	0.56%	832,027.00
Other State Revenues     Other Local Revenues	8300-8599 8600-8799	845,948,00 181,536,00	-1.14% 2.15%	836,262.00 185,440.00	-0.08% 7.20%	835,605.00 198,798.00
5. Other Financing Sources	8000-8799	181,550,00	2.1376	163,440.00	7.2076	190,/90.00
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	1,366,719.00	3.71%	1,417,408.80	11,35%	1,578,241.13
6. Total (Sum lines A1 thru A5c)		3,349,382.00	-2.48%	3,266,479.80	5.46%	3,444,671.13
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries	1					
a. Base Salaries	1			918,856.00	+	982,200.00
b, Step & Column Adjustment	1			63,344.00		44,897.00
c. Cost-of-Living Adjustment	1				-	
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	918,856.00	6.89%	982,200.00	4.57%	1,027,097.00
2. Classified Salaries	1			1		
a. Base Salaries	- 1			752,816.00	-	767,148.00
b. Step & Column Adjustment	- 1			14,332.00		30,271,00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	752,816.00	1.90%	767,148.00	3.95%	797,419.00
3. Employee Benefits	3000-3999	1,091,329.00	3,39%	1,128,305.00	4.81%	1,182,581.00
4. Books and Supplies	4000-4999	414,839.00	-47.51%	217,758.00	0.00%	217,758.00
5. Services and Other Operating Expenditures	5000-5999	173,287.00	-12.59%	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
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)	1030-1099	0.00	0.0076	0.00	0.0076	0.00
11. Total (Sum lines B1 thru B10)	ŀ	3,445,981.00	-4.14%	3,303,337.00	3.92%	3,432,781.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		3,443,201.00	4.1470	3,300,307,50	3.72.78	5,452,761.00
(Line A6 minus line B11)		(96,599.00)		(36,857.20)		11,890,13
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		151,696.00		55,097.00	- 1	18,239,80
2. Ending Fund Balance (Sum lines C and D1)	f	55,097.00		18,239.80		30,129,93
31 Components of Ending Fund Balance (Form 011)	T I					50,123135
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	55,097.00		18,239.80		30,129.93
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		ĺ		- 1		
(Line D3f must agree with line D2)		55,097.00		18,239.80		30,129.93

Description	Object Codes	Projected Year Totals (Form 01I) (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	- 1				
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

P. 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.

	Onlesti	icted/Restricted				
	Object	Projected Year Totals (Form 01I)	% Change (Cols, C-A/A)	2019-20 Projection	% Change (Cols. E-C/C)	2020-21 Projection
Description	Codes	(A)	(B)	(C)	(D)	(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	0010 0000	10.110.010.00				
1. LCFF/Revenue Limit Sources	8010-8099	13,113,013.00	3.57%	13,581,737.00	1.57%	13,794,718.00
2. Federal Revenues 3. Other State Revenues	8100-8299 8300-8599	955,179,00 1,289,038.00	-13.38%	827,369.00	0.56%	832,027.00
4. Other Local Revenues	8600-8799	218,536.00	-17 <sub>-</sub> 77% -0 <sub>-</sub> 50%	1,059,950.00 217,440.00	-0.13% 6.14%	1,058,605.00 230,798.00
5. Other Financing Sources	8000-8777	210,330.00	-0.5078	217,440,00	0.1470	230,798.00
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)		15,575,766.00	0.71%	15,686,496.00	1.46%	15,916,148.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,584,477.00		7,051,119.00
b. Step & Column Adjustment				466,642.00		215,299.00
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	6,584,477.00	7.09%	7,051,119.00	3.05%	
2. Classified Salaries	1000-1999	0,384,477,00	7,09%	7,031,119,00	3,03%	7,266,418.00
a, Base Salaries				2 450 555 00		0 (10 14= 00
	1		-	2,459,555.00	-	2,618,447,00
b. Step & Column Adjustment			-	158,892,00	-	115,955.00
c. Cost-of-Living Adjustment			-	0.00	-	0.00
d. Other Adjustments	1			0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,459,555.00	6.46%	2,618,447,00	4.43%	2,734,402.00
3. Employee Benefits	3000-3999	3,598,882.00	6.00%	3,814,818,00	4.66%	3,992,690.00
4. Books and Supplies	4000-4999	1,309,639.00	-21.00%	1,034,607.00	-7.68%	955,109,00
5. Services and Other Operating Expenditures	5000-5999	1,528,501.00	-3,65%	1,472,780,00	2,57%	1,510,573.00
6. Capital Outlay	6000-6999	528,396.00	-81.07%	100,000.00	0.00%	100,000.00
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	Į.			0.00		0.00
11. Total (Sum lines B1 thru B10)		18,589,057.00	-11.92%	16,374,020.00	2.87%	16,844,192.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,013,291.00)		(687,524.00)		(928,044.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)	1	6,400,314.00		3,387,023.00		2,699,499.00
2. Ending Fund Balance (Sum lines C and D1)	Ī	3,387,023.00		2,699,499.00		1,771,455,00
3. Components of Ending Fund Balance (Form 011)	Ī					
a. Nonspendable	9710-9719	1,000.00		1,000.00		00,000,1
b. Restricted	9740	55,097.00		18,239,80		30,129.93
c. Committed						.,
J. 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		1,050,000.00		1,050,000,00
e. Unassigned/Unappropriated	7700	1,150,000,00		1,050,000.00		1,050,000,00
1. Reserve for Economic Uncertainties	9789	2 100 026 00		0.00		0.00
		2,180,926.00		0.00		0.00
Unassigned/Unappropriated     Total Components of Ending Fund Balance	9790	0.00	_	1,630,259.20		690,325.07
(Line D3f must agree with line D2)	1	2 207 022 00		2 600 400 00		1 771 455 00
(Line D3) must agree with life D2)		3,387,023.00		2,699,499.00		1,771,455.00

		Projected Year Totals	% Change	2019-20	% Change	2020-21
	Object	(Form 01I)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund	0750	0.00				
a. Stabilization Arrangements	9750	0,00		0.00		0.0
b. Reserve for Economic Uncertainties	9789	2,180,926.00		0,00	-	0.0
c. Unassigned/Unappropriated	9790	0,00		1,630,259,20		690,325.0
d. Negative Restricted Ending Balances	0000					
(Negative resources 2000-9999)	979Z	-	+	0.00	-	0.0
2. Special Reserve Fund - Noncapital Outlay (Fund 17)	0750	0.00		2.00		
a Stabilization Arrangements	9750	0.00	+	0.00		0.0
b. Reserve for Economic Uncertainties	9789	385,971.00	1	388,000.00	-	390,000 0
c. Unassigned/Unappropriated 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)	9790	2,566,897.00		0.00		0.0
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		13.81%	-	2,018,259.20	-	1,080,325.0
F. RECOMMENDED RESERVES		13.61%		12.33%[		6.41
Special Education Pass-through Exclusions		1				
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
<ul> <li>a. Do you choose to exclude from the reserve calculation</li> </ul>						
*** **********************************	240					
the pass-through funds distributed to SELPA members?	Yes	1				
	Yes					
b. If you are the SELPA AU and are excluding special	Yes					
	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540,	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds	Yes	0,00				
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	Yes	0.00				
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)  2. District ADA	Yes	0.00				
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)  2. District ADA  Used to determine the reserve standard percentage level on line F3d				1.180.00		1.190.00
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)  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		0.00		1,189.00		1,189.00
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)  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 3. Calculating the Reserves		1,199,00				
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)  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 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)	r projections)	1,199,00		16,374,020.00		16,844,192.00
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)  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 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a)	r projections)	1,199,00				16,844,192.00
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)  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 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	r projections)	1,199,00		16,374,020.00		1,189,00 16,844,192,00 0.00 16,844,192,00
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)  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 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses	r projections)	1,199,00 18,589,057.00 0.00		16,374,020.00 0,00		16,844,192.00 0.00
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)  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 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	r projections)	1,199,00 18,589,057.00 0.00		16,374,020.00 0,00		16,844,192.00 0.00
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)  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 a Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level	r projections)	1,199.00 18,589,057.00 0.00 18,589,057.00		16,374,020.00 0.00 16,374,020.00		16,844,192,00 0.00 16,844,192,00
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)  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 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)	r projections)	1,199,00 18,589,057.00 0.00 18,589,057.00		16,374,020.00 0.00 16,374,020.00		16,844,192,00 0.00 16,844,192,00
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)  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 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount	r projections)	1,199,00 18,589,057.00 0.00 18,589,057.00 3% 557,671.71		16,374,020.00 0.00 16,374,020.00 3% 491,220.60		16,844,192,00 0.00 16,844,192,00 30 505,325,76
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)  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 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)	r projections)	1,199,00 18,589,057.00 0.00 18,589,057.00		16,374,020.00 0.00 16,374,020.00		16,844,192,00 0.00 16,844,192,00

# Multi-Year Projections: 2nd Interim 2018-2019

	2018-2019		2019-2020		2020-2021
Current Yr. Revenues	\$ 15,575,766 \$ 15,686,496 \$ 15,907,148	\$	15,686,496	s	15,907,148
Current Yr. Expenses	\$ 18,589,057 \$ 16,373,704 \$ 16,844,192	\$	16,373,704	\$	16,844,192
Deficit/Surplus	\$ (3,013,291) \$	\$	(687,208)	S	(937,044)
Beginning Balance	\$ 6,400,313   \$	\$	3,387,022	\$	2,699,814
Ending Bal.	\$ 3,387,022	ş	2,699,814 \$	s	1,762,770
Fund 170	\$ 385,971 \$	\$	388,000 \$	\$	390,000
Reserve %Including Fund 170	20.30%		18.86%		12.78%

13 63131 0000000 Form CASH

Object   Perf (Only)   Perf	Beginners   Beginners   Beginners   July   August   September   October   November   Dottober   November   Dottober   November   Dottober   September   Septembe	Heber Elementary Imperial County				Second 2018-19 INTE Cashflow Workshe	second Interim 2018-19 INTERIM REPORT Cashflow Worksheet - Budget Year (1)					13 63131 0000000 Form CASH
Color 1999   Color 1999   Color 1999   Color 1999   Color 1991   Color 1991   Color 1999   Color 1991   Color 1992   Color 1991   Color 1992   Color 1991   Color 1992   Color 1991   Color 1992   Col	Sept. Bigs   Sep		Object	Beginning Balances (Ref. Only)		August	September	1	November	December	Veine	February
Section   Sect	STOR -	ACTUALS THROUGH THE MONTH OF (Enter Month Name):										i con real
8000-8099 8000-8	1149   11   1149   11   1149   11   11	A. BEGINNING CASH			6,224,198,89	6,233,845,46	5,575,224.41	5,764,272.43	5,803,724,60	5,663,088,67	6,483.009.46	6 489 377 6
	1149 27   128 187 100   1287 989 0   1287 989 0   1287 989 0   1287 989 0   1287 989 0   1287 989 0   1288	B. RECEIPTS LCFF/Revenue Limit Sources										
1100-1090-1090-1090-1090-1090-1090-1090	1000-0509   1000	Principal Apportionment	8010-8019		518 067 00	518,067.00	1,357,989.00	932,521.00	932,521.00	1,357,988,00	932,521,00	932.521.00
1100c1 1099   1000c1	STOL-6599   STOL	Property Taxes	8020-8079					109 937 43		557,002.64		3,666.47
1000 1599   1000	State   Stat	Miscellaneous Funds	8080-8033				1,149,21	570.18	932.05	00.00	526.44	652.14
1000   1000   1000   111   1000   111   1000   111   1000   111	1000-1999   15,005 37   14,985 29   15,005 47   14,985 29   15,005 47   14,985 29   15,005 47   14,985 29   15,005 47   14,985 29   15,005 47   14,985 29   15,005 24   15,005 25   15,0	Pederal Revenue	8100-8299					36,401.46	78,576.00	4,237.00	155,339,00	00.0
1000-1999   154.05	1000-1999   1000	Other State Revenue	8300-8288						792.47	38,070,00	171,924.38	0.00
1000-1999	1000-1599   1000	Ourer Local Revenue Interfund Transfers In All Other Financing Sources	8910-8929 8910-8929 8930-8979		8,403.00	9,714,96	15.206.37	14,982.29	15,403,54	15,125.00	22,242.01	00.0
1000-1999   112,561.57   1568.622-72   1592.6534   1993.4450   1993.4450   120,662.64   120,666.64   120,666.24   120,666.24   120,666.24   120,666.24   120,666.24   120,666.24   120,666.24   120,662.24   120,666.24   120,662.24   120,666.24   120,662.24   120,66	1000-1999   1000-1999   1568-1657   146,685.299   1568-145.08   570,579.22     2000-2999   1000-1999   1568-157   146,685.299   1564-65.34   149,344.39   2184,430.34     4000-3999   12,561.57   146,685.299   1564-65.34   149,344.39   2184,430.34     4000-3999   12,561.57   146,685.299   1564-65.34   149,344.39   2181,032.64     5000-5999   12,561.53   12,561.03   12,561.03   12,561.03     7000-7629   7000-7629   12,561.03   12,561.03   12,561.03     7000-7629   7000-7629   12,561.03   12,561.03   12,561.03   12,561.03     7000-7629   7000-7629   7000-7629   12,561.03   12,561.03   12,561.03     7000-7629   7000-7629   7000-7629   12,561.03   12,561.03   12,561.03     7000-7629   7000-7629   7000-7629   12,561.03   12,561.03   12,561.03     7000-7629   7000-7629   7000-7629   12,561.03   12,561.03   12,561.03     7000-7629   7000-7629   7000-7629   12,561.03   12,561.03   12,561.03     7000-7629   7000-7629   7000-7629   12,561.03   12,561.03   12,561.03     7000-7629   7000-7629   7000-7629   12,561.03   12,561.03   12,561.03     7000-7629   7000-7629   7000-7629   12,561.03   12,561.03   12,561.03     7000-7629   7000-7629   7000-7629   7000-7629   12,561.03   12,561.03     7000-7629   7000-7629   7000-7629   7000-7629   12,561.03   12,561.03   12,561.03     7000-7629   7000-7629   7000-7629   7000-7629   12,561.03   12,561.0	TOTAL RECEIPTS	20000		526,470.00	527,781.96	1 374 344 58	1,094,412.36	1,028,225.06	1,972,422.64	1,282,552.83	936,839.6
112,561.57   146,652.59   159,445.54   159,445.54   159,445.54   150,445.54   171,455.15   146,652.59   159,445.54   159,445.54   171,455.15   171	1000-2999	C. DISBURSEMENTS Certificated Salaries	1000-1999		44 447 79	56B Q62 72	537 216 37	558 445 OB	670 670 93	70 400 733	00 000	9000
2000-5899 50000 500000 500000 50000 50000 50000 50000 50000 50000 50000 50000 50000 50000 50000 50000 50000 50000 50000	1000-3999   150,891.05   261,413.46   265,683.49   261,032.64	Classified Salaries	2000-2999		112,561.57	146,652.59	195 465 34	199.344 93	208,430.34	210.998.48	209 385 30	204 475 7
1,000,000,000,000,000   1,00	14,002.00   14,0	Employee Benefits	3000-3999		39,959,89	153,891.05	261,413.46	265,683,49	261,032,64	270,433.50	268 384 12	267.229.7
1766   1766	FOOD-5899   FOOD	Books and Supplies	4000-4999		14,608.29	86,546,01	152,888.08	84,986,55	54,486.99	71,192,91	71,089.03	41,993.5
7000-1499   700	TODO-1499   TODO	Services	5000-5999		85,153.96	126,942.01	150,215,25	64,606,56	59,647.74	84,921.25	126,673.06	77,917,93
7000-7429   7000	1,000	Capital Outay	6000-6599		0 1	1	6	0.00				
1,000,000   1,00	9111-9199 9111-9199 9200-9299 9200-9299 9200-9299 9300 9310 9310 9320 9320 9320 9320 9320 9320 9320 932	Interfind Transfers Out	7600 7630		00 ccs c	00.355.00	9,639.00	55,498.51	9,639,00	9,639,00	00.669,6	0.0
911 - 9199	911-9199 9200-9299 9300 9300 9300 9300 9300 9300 9300	All Other Financing Uses	7630-7699								0.00	2,300,000,0
111-8199   1000   1845410   1,381.78   78,606.83   134,406.63   25,000.00   12,996.00	9310 9320 9310 9320 9330 9340 9490 9500-9589 95000-9589 95000-9589 9500-9589 9500-9589 9500-9589 9500-9589 9500-9589 9500-9589 9500-9589 9500-9589 9500-9589 9500-9589 9500-9589 95000-9589 95	TOTAL DISBURSEMENTS			302,086.50	1 088 349 38	1,306,837.50	1,228,265.12	1,163,815.93	1,205,070.11	1,235,772,59	3,446,503.0
111-3199   0.000   18,454.10   1,381.78   78,606.83   134,406.63   25,000.00   12,998.00	9200-9299 0.000 18,454.10 1,381,78 78,606.83 134,406.63 25,000.00   9200-9299 0.000 18,454.10 1,381,78 78,606.83 134,406.63 25,000.00   9200-9299 0.000 18,454.10 1,381,78 78,606.83 134,406.63 25,000.00   9500-9599 0.000 18,454.10 1,381,78 78,606.83 134,406.63 25,000.00   9610 9640 9650 0.000 233,191,03 99,435,41 (42,934.11) (38,898.30) 30,045.06   9910 0.000 (214,736.83) (98,053.63) 121,540.94 173,304.93 (5,045.06)   9910 0.000 (214,736.83) (98,053.63) 121,540.94 173,304.93 (5,045.06)   9910 0.000 (214,736.83) (98,053.63) 121,540.94 173,304.93 (5,045.06)   9910 0.000 (214,736.83) (98,053.63) 121,540.94 173,304.93 (5,045.06)   9910 0.000 (214,736.83) (98,053.63) 121,540.94 173,304.93 (5,045.06)   9910 0.000 (214,736.83) (98,053.63) 121,540.94 173,304.93 (5,045.06)   9910 0.000 (214,736.83) (98,053.63) 121,540.94 173,304.93 (5,045.06)   9910 0.000 (214,736.83) (98,053.63) 121,540.94 173,304.93 (5,045.06)   9910 0.000 (214,736.83) (98,053.63) 121,540.94 173,304.93 (5,045.06)   9910 0.000 (214,736.83) (98,053.63) (98,053.63) (98,053.724.60 5,063.088.67   9910 0.000 (214,736.83) (98,053.63) (98,053.63) (98,053.724.60 5,063.088.67   9910 0.000 (214,736.83) (98,053.63) (98,053.63) (98,053.63) (98,053.724.43 5,803.724.60 5,063.088.67	D. BALANCE SHEET ITEMS Assets and Deferred Outflows										
18,000,000   12,998,000   12,	18,454,10	Cash Not In Treasury	9111-9199	00.0								
9320 9320 9320 9320 9320 9320 9320 9320	9320 9320 9330 9340 9490 9500-9599 9500-9599 9500-9599 9650 9650 9650 9670 97800-989 98,435,41 98,635,631 99,435,41	Accounts Receivable Due From Other Funds	9200-9299		18,454.10	1,381.78	78,606.83	134,406.63	25,000.00	12,998.00		3,170.00
9330 9400 9540 9540 9540 9500 9500 9500 950	9330 9490 0.00 18,454.10 1,381.78 78,606.83 134,406.63 25,000.00 233,155.88 99,435.41 9650 9650 9670 9670 9670 9670 9670 9670 9670 967	Stores	9320									
9340 9490 9500-9599 9500-9	9340 9490 0.00 18,454.10 1,381.78 78,606.83 134,406.63 2233,155.88 99,435.41 9610 9640 9650 9690 0.00 233,191.03 99,435.41 (42,934.11) (38,898.30) 30,045.06 99,435.41 (42,934.11) (38,898.30) 30,045.06 99,435.41 (42,934.11) (38,898.30) 30,045.06 99,435.41 (42,934.11) (38,898.30) 30,045.06 99,435.41 (42,934.11) (38,898.30) 30,045.06 99,435.41 (42,934.11) (38,898.30) 30,045.06 99,435.41 (42,934.11) (38,898.30) 30,045.06 99,435.41 (42,934.11) (38,898.30) 30,045.06 99,435.41 (42,934.11) (38,898.30) 30,045.06 99,435.41 (42,934.11) (38,898.30) 30,045.06 99,435.41 (42,934.11) (38,898.30) 30,045.06 99,435.41 (42,934.11) (38,898.30) 30,045.06 99,435.41 (42,934.11) (38,898.30) 30,045.06 99,435.41 (42,934.11) (38,898.30) 99,435.41 (42,934.11) (42,934.11) (42,934.11) (42,934.11) (42,934.11) (42,934.11) (42,934.11) (42,934.11) (42,934.11) (42,934.11) (42,934.11) (42,934.11) (42,934.11) (42,934.11) (42,934.11) (42,934.11) (43,934.11) (44,736.93) (44,736.93) (45,744.736.93) (45,744.736.93) (46,744.736.93) (46,744.736.93) (46,744.736.93) (46,744.736.93) (46,744.736.93) (46,744.736.93) (47,744.736.93) (48,744.74) (47,934.11) (47,934.11) (47,934.11) (47,934.11) (	Prepaid Expenditures	9330									
9500-9599 9610 9620 9680 9690 9690 9690 9690 9690 9690 969	9500-9599 233,155.88 99,435.41 (42,934.11) (38,898.30) 30,045.06 9610 9640 9650 0.00 233,191.03 99,435.41 (42,934.11) (38,898.30) 30,045.06 9620 9630 0.00 (214,736.93) (98,053.63) 121,540.94 173,304.93 (5,045.06) 9,646.57 (656,621.05) 189,048.02 39,452.17 (140,635.93) 9,646.57 (658,621.05) 189,048.02 39,452.17 (140,635.03) 9,646.57 (658,621.05) 189,048.02 39,452.17 (140,635.03) 9,646.57 (658,621.05) 189,048.02 (658,621.05) 189,048.02 (658,621.05) 189,048.02 (658,621.05) 189,048.02 (658,621.05) 189,048.02 (658,621.05) 189,048.02	Other Current Assets	9340									
9500-9599         233,155.88         99,435.41         (42,934.11)         (38,998.30)         30,045.06         (12,998.00         0.00           9610         9640         35,15         88         99,435.41         (42,934.11)         (38,998.30)         30,045.06         (39,570.26)         40,412.08         (39,570.26)           9650         9650         9690         0.00         233,191.03         99,435.41         (42,934.11)         (38,898.30)         30,045.06         (39,570.26)         40,412.08         (39,570.26)	9500-9599 233,155.88 99,435,41 (42,934.11) (38,898.30) 30,045.06 99,435,41 (42,934.11) (38,898.30) 30,045.06 9950 9050 9050 9050 9050 9050 9050 90	Deferred Outflows of Resources	9490		07 7 17							
9500 9509 9500 9509 233,155,88 99,435,41 (42,934,11) (38,896,30) 30,045,06 (39,570,26) 40,412,08 (39,570,270,270,270,270,270,270,270,270,270,2	9500-9599         233,155.88         99,435,41         (42,934,11)         (38,898.30)         30,045,06           9610         9640         9640         36,15         86,233,191.03         99,435,41         42,934,11)         38,898.30)         30,045,06           9630         0.00         233,191.03         99,435,41         (42,934,11)         (38,998.30)         30,045,06           5 + D)         9,646.57         (656,621.05)         121,540.94         173,304.93         (5,045.06)           5 + D)         6,233,845,46         5,575,224.41         5,764,272.43         5,803,724.60         5,663,088.67	Liabilities and Deferred Inflows		00.0	0.404.10	07.100.1	78,000,03	134,400,63	00 000 62	12,998.00	0.00	3,170.0
9610 9640 9650 9660 9670 9680 9680 9680 9680 9680 9680 9680 968	9610 9640 9650 9650         35.15         96,233,415         96,435,41         42,934,11)         36,896,30)         30,045,06           9640 9650         0.00         233,191,03         99,435,41         (42,934,11)         (38,896,30)         30,045,06           S C + D)         0.00         (214,736,93)         (98,053,63)         121,540,94         173,304,93         (5,045,06)           S C + D)         6,233,845,46         5,575,224,41         5,764,272,43         5,803,724,60         5,663,088,67	Accounts Payable	9500-9599		233,155.88	99,435,41	(42,934,11)	(38,898.30)	30,045.06	(39,570.26)	40,412.08	(31,747.2)
9640 9650 9680 00.00 223,191.03 99,435.41 (42,934.11) (38,896.30) 30,045.06 (39,570.26) 40,412.08 (35,570.26)	9650 9680 0.00 233,191.03 99,435,41 (42,934.11) 99,10 90,10 0.00 (214,736.93) 99,435,41 (42,934.11) (38,898.30) 30,045,06 30,0	Due To Other Funds	9610		35,15							
9690 0.00 233,191.03 99,435,41 (42,934.11) (38,898.30) 30,045,06 (39,570.26) 40,412.08 (36,682.08)  - C + D) 96,435,41 (42,934.11) (38,898.30) 97,045,06) 98,653,68 (40,412.08) 98,653,68 (40,412.08) 98,653,08 (5,045,06) 98,653,08 (65,862.05) 98,653,08 (140,635,93) 98,653,08 (	9690  9000  233,191,03  99,435,41  (42,934,11)  (38,898,30)  30,045,06  30,045,06  - C + D)  9,646,57  6,233,845,46  5,575,224,41  5,764,272,43  5,803,724,60  5,663,088,67	Current Loans	9640									
9910	9910 0.00 233,191.03 99,435.41 (42,934.11) (38,898.30) 30,045.06   S	Deferred Inflows of Resources	0696									
9910	9910 S - C + D) - C +	SUBTOTAL	3	0.00	233.191.03	99 435 41	(42 934 11)	(38 898 30)	30.045.06	(30 570 26)	A0 412 08	80 747 151
S	S - C + D)	Nonoperating								(area to to to		3.17.10
- C + D)	- C + D) (556,621.05) (189,048.02 39,452.17 (140,635.93)	Suspense Clearing TOTAL BALANCE SHEET ITEMS	9910	000	(214 736 93)	(98 053 63)	121 540 04	173 304 03	(F 04F 0E)	90 034 03	(40,442,00)	0.100
6,233,845,46 5,575,224,41 5,764,272,43 5,803,724,60 5,683,088,67 6,483,009,46 6,489,377,62	6,233,845,46 5,575,224,41 5,764,272,43 5,803,724.60 5,663,088.67	E. NET INCREASE/DECREASE (B - C +	6	2000		(658 621 05)	189 048 02	30.452.17	(3,045,05)	92,306,20	(40,412.08)	27,124,57,74,54,5
TOTAL DESCRIPTION TO TOTAL DESCRIPTION TO TOTAL DESCRIPTION TO THE PROPERTY OF		F. ENDING CASH (A + E)			6.233.845.46	5 575 224 41	5 764 272 43	5 803 724 60	5 663 088 67	6.483.009.46	6 480 377 62	A 014 631 5
	ACCELLAR AND ALL THE MEATER	G ENDING CASH PLUS CASH							100000000000000000000000000000000000000	or coordinates	20.110,001,00	2.00.510.5

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Second Interim 2018-19 INTERIM REPORT Cashflow Worksheet - Budget Year (1)

Heber Elementary Imperial County

8010-8099 (1250-800) (1250-800) (1250-800 (1250-800) (1		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
1,12,12,12,12,12,12,12,12,12,12,12,12,12	ACTUALS THROUGH THE MONTH OF									
1,286,167.50   1,286,167.50   200,000.00   200,000.00   1,280,647.00   1,280,64	BEGINNING CASH		4 014 631 51	4 426 627 25	A ADA AGE AD	2 000 000 0				
8000-9079 8000-9089 8000-9089 8000-9089 8000-9089 8000-9089 8000-9089 8000-9089 8000-9089 8000-9099 8000-9	RECEIPTS			100000000000000000000000000000000000000	01:001:151:1	2,002,500,0				
1,12,12,12,12,12,12,12,12,12,12,12,12,12	LCFF/Revenue Limit Sources									
1000-1999   125,000.00   75,	Principal Apportionment	8010-8019	157	00'000'006	925,000,00	1,282,847,00	78,928.50		11.958.128.00	11 958 128 00
\$100-0409   \$100	Property Taxes	8020-8079		400,000.00		81,278.46			1,151,885.00	1 151 885 00
1000   100	Miscellaneous Funds	6608-0808				00.00	(830 02)		00000	3,000,00
1000-1998   16,538-24   1,001,338-	Federal Revenue	8100-8299		75.000.00	50.000.00	100 625 54	330 000 00		055 170 00	0,000,00
1000-1998   16,239.24   16,2	Other State Revenue	8300-8599	225,000.00	75,000,00	10,000.00	570.456.00	197 795 15		1 289 038 00	1 280 038 00
1000-1989   275,000.00   275,	Other Local Revenue	8600-8799	16,338.24	16,338.24	16.338.24	16.338.24	52 105 87		218 536 00	218 536 00
1,500,4999   1,500,4990   1,500,4900   1,500,4990   1,5	Interfund Transfers In	8910-8929							000	0000
1,655,456,74   1,456,338,24   1,001,338,24   2,051,545,24   657,999,50   0.00   1,577,786,00   0.00   1,577,786,00   0.00   1,577,786,00   0.00   0	All Other Financing Sources	8930-8979							000	800
1000-1999   275,000.00   255,000.00   285,000.00   116,752.70   6,584,477.00   255,000.00   25	TOTAL RECEIPTS		1.655.495.74	1.466.338.24	1.001.338.24	2 051 545 24	657 999 50	000	15 575 786 00	16 676 766 00
1000-1899   255,000.00   255,000.00   255,000.00   267,500.00   267,	DISBURSEMENTS						20.000	200	00.001.010.01	19,575,700
2000-2899   225,000 00   225,000   225,000 00   225,000	Certificated Salaries	1000-1999	575,000,00	575,000,00	675,000.00	700.000.00	116.752.70		6 584 477 00	6 584 477 00
2000-3899   220,000.00   220,000.00   280,000.00   785,000.00   185,554,08   3,596,982.00   3,	Classified Salaries	2000-2999	225,000.00	225,000.00	225,000.00	267 240 75	30 000 00		2 459 555 00	2 459 555 00
1000-6999   12,000.000   100,000.000   150,000.000   286,47161   1,309,639.00   1,309,639.00   1,300,639.00	Employee Benefits	3000-3999	280,000,00	280.000.00	280,000,00	785 000 00	185 854 08		3 598 882 00	3 508 882 00
FOOD 5999   BO 000 0	Books and Supplies	4000-4999	75,000.00	100,000,00	100,000,00	150,000,00	306 847 61		1 309 639 00	1 300 630 00
FORD-6589   FORD-659   FORD-600   FORD-659	Services	2000-5999	80.000.00	80 000 00	80 000 00	250 000 00	262 423 24		1 528 504 00	1 529 504 00
TOOD-7499   8,500,000   8,500,000   140,474,49    8,8880   0   279,607,000   0   0   0   0   0   0   0   0   0	Capital Outlay	6000-6599		200 000 00	225 000 00	75,000,00	28 396 00		528,301,00	526,301,00
7500-7629   7500	Other Outgo	7000-7499	A 500 00	8 500 00	8 500 00	440.474.40	00.050,03		020,030,000	020,030
1245 500.00   1468 500.00   1593,500.00   2367,715.24   599,141.63   0.00   18,589,057.00     1245 500.00   1468 500.00   1593,500.00   2367,715.24   599,141.63   0.00   18,589,057.00     1245 500.00   1468 500.00   1593,500.00   2367,715.24   399,141.63   0.00   18,589,057.00     1245 500.00   1468 500.00   1593,500.00   2367,715.24   339,141.63   0.00   18,589,057.00     1245 500.00   1468 500.00   16,593,500.00   0.00   0.00   0.00     1245 500.00   1468 500.00   0.00   0.00   0.00   0.00     1245 500.00   0.00   0.00   0.00   0.00   0.00     1245 507 507 507 507 507 507 507 507 507 50	Interfund Transfers Out	7600.7629	00.000,0	00000	00.000.0	140,474,43	00000		279,607,00	2/9.607.00
9310 9310 9320 9330 9340 9360 9360 9360 9360 9370 9370 9380	All Other Financino Uses	7630 7690							2.300,000,00	2,300,000,00
9111-9199 9200-9289	TOTAL DISBIBSEMENTS	560-1-000-1	4 242 500 00	7 400 500 00	00 001 001	1000			00:0	00'0
9310 9320 9330 9340 9490 0.000 0.000 9520 9350 9360 9370 9380 9380 9480 0.000 0.000 0.000 0.000 9650 9650 9650 9650 9650 9650 9650 9	BAI ANCE SHEET ITEMS		00.006,642,1	1,466,500,00	00 000 E8C L	2,367,715,24	939,141,63	00:0	18 589 057 00	18,589,057.00
111-6199   9111-6199   9200-9299   9300	ssets and Deferred Outflows									
9200-9299 9310 9320 9320 9320 9320 9320 9320 9320 932	Cash Not In Treasury	9111-9199							0	
9310 9320 9320 9320 9330 9340 9400 9500-9599 9500-9599 9500-9599 9600 9600 9600 9600 9600 9600 9600	Accounts Receivable	9200-9299							0.00	
9320 9330 9340 9490 0 0.00 0 0	Due From Other Funds	9310							46.710,413	
9330 9490 9500-9599 9610 9640 9650 9650 9650 9650 9650 9650 9650 965	Stores	9320							0.0	
9340 9490 9600-9599 9500-9599 9600-9599 9600-9599 9600-9599 9600 9600 9600 9600 9600 9600 9600	Prepaid Expenditures	9330							00.0	
9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9600 0.00 0.00 0.00 0.00 0.00 0.00 0.	Other Current Assets	9340							000	
950-9599 9610 9620 9620 9630 9630 9630 9630 9630 9630 9630 963	Deferred Outflows of Resources	0490							000	
9500-9599 9610 9640 9640 9650 9690 0.00 0.00 0.00 0.00 0.00 0.00 0.0	SUBTOTAL		000	000	000			0	00.0	
9500-9599         9610         249,889.48           9610         9640         35,15           9640         9640         0.00           9650         9650         0.00           9630         0.00         0.00           0         0.00         249,833,63           - C + D)         411,395,74         (2,161,76)         (592,161,76)         (216,133,73)           - C + D)         4,426,627,25         4,424,465,49         3,832,303,73         3,516,133,73         0.00         (2,989,207,29)	abilities and Deferred Inflows		200	000	000	00.0	000	0000	2/4,017.34	
9610 9620 9620 9620 9620 9620 9620 9620 962	Accounts Payable	9500-9599							97 909 AP	
S C + D) 41295.74 (2.161.76) (592.161.73.73 (2.81.142.13) (2.893.207.29)	Due To Other Funds	9610							249 090.40	
9650 9680 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Current Loans	9640							90.13	
9690 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Unearned Revenues	9650							0.00	
S	Deferred Inflows of Resources	0696							00.0	
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	SUBTOTAL		00.00	00.0	00.0	000	000	000	240 033 63	
S	onoperating								200000	
C+D) 41295.74 (2.161.76) (592.161.76) (316.170.00) (281.142.13) 0.00 (2.989.207.29) (2.989.207.29) (2.989.207.29) (3.989.207.29) (3.989.207.29)	Suspense Clearing	9910							0.00	
- C + D) 411,395.74 (2,161.76) (592,161.76) (316,170.00) (281,142.13) 0.00 (2,989,207.29) 4,426,627.25 4,424,465.49 3,832,303.73 3,516,133.73	IOIAL BALANCE SHEET ITEMS		00.0	00:0	00.0	00'0	00.0	00:00	24,083.71	
4,426,627.25 4,424,465,49 3,832,303.73 3,516,133.73	. NET INCREASE/DECREASE (B - C +	(a	411,995.74	(2,161.76)	(592,161.76)	(316,170.00)	(281,142,13)	00.00	(2,989,207,29)	(3,013,291,00)
	ENDING CASH (A + E)		4,426,627,25	4,424,465.49	3,832,303.73	3,516,133.73				
	ENDING CASH, PLUS CASH									

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nperial County						Form
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						
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	1,199,00	1,199.00	38.84	3%
2. Total Basic Aid Choice/Court Ordered	1,100.10	1,100.10	1,199.00	1,199.00	30.04	37/
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	200
4. Total, District Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
(Sum of Lines A1 through A3)	1,160.16	1,160,16	1,199.00	1,199.00	38.84	3%
5. District Funded County Program ADA	.,	.,			00.01	
a. County Community Schools	0.15	0.15	2.34	2.34	2.19	1460%
<ul> <li>b. Special Education-Special Day Class</li> </ul>	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     e. Other County Operated Programs:     Opportunity Schools and Full Day     Opportunity Classes, Specialized Secondary	0.48	0.48	0.00	0.00	(0.48)	-100%
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) 6. TOTAL DISTRICT ADA	10.01	10.01	9.99	9.99	(0.02)	0%
(Sum of Line A4 and Line A5g)	1,170,17	1,170.17	1,208.99	1,208.99	38.82	3%
7. Adults in Correctional Facilities 8. Charter School ADA	0.00	0.00	0.00	0.00	0.00	0%
(Enter Charter School ADA using Tab C. Charter School ADA)						

De	scription	Direct Costs - Transfers in 5750	Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	- Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Fund: 9610
	GENERAL FUND	30.55	5.55			0000-0020	1000-1020	5510	3010
	Expenditure Detail	0,00	0.00	0.00	0.00		- 1		
	Other Sources/Uses Detail					0.00	2,300,000.00		
nai	Fund Reconciliation CHARTER SCHOOLS SPECIAL REVENUE FUND								
03,	Expenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail					0.00	0,00		
401	Fund Reconciliation								
101	SPECIAL EDUCATION PASS-THROUGH FUND Expenditure Detail								
	Other Sources/Uses Detail								
	Fund Reconciliation				F				
111	ADULT EDUCATION FUND						- 1		
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00				
	Fund Reconciliation		- 1		-	0.00	0.00		
121	CHILD DEVELOPMENT FUND	1					- 1		
	Expenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail					0.00	0.00		
121	Fund Reconciliation								
141	CAFETERIA SPECIAL REVENUE FUND Expenditure Detail	0.00	0,00	0.00	0.00		1		
	Other Sources/Uses Detail	0.00	0,00	0.00	0.00	0.00	0.00		
	Fund Reconciliation								
141	DEFERRED MAINTENANCE FUND		1				1		
	Expenditure Detail Other Sources/Uses Detail	0,00	0.00			0.00			
	Fund Reconciliation		1		-	0.00	0.00		
151	PUPIL TRANSPORTATION EQUIPMENT FUND		1				- 1		
	Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail					0.00	0.00		
71	Fund Reconciliation  PECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY		P.						
	Expenditure Detail								
	Other Sources/Uses Detail					0.00	0.00		
	Fund Reconciliation	1							
81	SCHOOL BUS EMISSIONS REDUCTION FUND						1		
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
	Fund Reconciliation				-	0.00	0.00		
	FOUNDATION SPECIAL REVENUE FUND						1		
	Expenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail						0.00		
	Fund Reconciliation PECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS			1					
	Expenditure Detail		- 1						
	Other Sources/Uses Detail			4		0.00	0.00		
	Fund Reconciliation								
	BUILDING FUND						1		
	Expenditure Detail Other Sources/Uses Detail	0,00	0.00		- 1	2 200 000 00	0.00		
	Fund Reconciliation	1				2,300,000.00	0.00		
	CAPITAL FACILITIES FUND		1						
	Expenditure Detail	0.00	0.00	- 1					
	Other Sources/Uses Detail					0.00	0.00		
	Fund Reconciliation STATE SCHOOL BUILDING LEASE/PURCHASE FUND		1						
	Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
	Fund Reconciliation		1						
	COUNTY SCHOOL FACILITIES FUND								
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00				2.20		
	Fund Reconciliation					0.00	0.00		
	PECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	1			1				
	Expenditure Detail	0.00	0.00		1				
	Other Sources/Uses Detail					0.00	0,00		
	Fund Reconciliation		1						
	AP PROJ FUND FOR BLENDED COMPONENT UNITS Expenditure Detail	0:00	0.00						
	Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
	und Reconciliation								
	BOND INTEREST AND REDEMPTION FUND					1			
	Expenditure Detail								
	Other Sources/Uses Detail					0.00	0.00		
	EBT SVC FUND FOR BLENDED COMPONENT UNITS								
	Expenditure Detail								
	Other Sources/Uses Detail					0.00	0.00		
	and Reconciliation								
	AX OVERRIDE FUND Expenditure Detail								
	Other Sources/Uses Detail					0.00	0.00		
JU	und Reconciliation						0,00		
	DEBT SERVICE FUND								
	Expenditure Detail								
- 10	Other Sources/Uses Detail Fund Reconciliation		- 1		H	0.00	0.00		
	OUNDATION PERMANENT FUND		- 1						
1		0.00	0.00	0.00	0.00		1		
1 1	xpenditure Detail	0.00	0.00						
71 F	Other Sources/Uses Detail	0.00	3.03				0.00		
1 1 1	Other Sources/Uses Detail and Reconciliation	0.00	0.00				0.00		
71 F	Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		

\* 1.75

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Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
521 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	-	1		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
331 OTHER ENTERPRISE FUND						1		
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 66 WAREHOUSE REVOLVING FUND	1							
Expenditure Detail	0.00	0.00				1		
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation				+	0,00	0.00		
37) SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00				- 1		
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00		
11 RETIREE BENEFIT FUND								
Expenditure Detail						1		
Other Sources/Uses Detail					0.00	- 1		
Fund Reconciliation								
31 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0,00	0.00				1		
Other Sources/Uses Detail					0.00	1		
Fund Reconciliation		- 1						
6I WARRANT/PASS-THROUGH FUND					1			
Expenditure Detail		1				1		
Other Sources/Uses Detail						1		
Fund Reconciliation								
51 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		

## Second Interim 2018-19 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

13 63131 0000000 Form ESMOE

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	Fur	ıds 01, 09, an	d 62	2018-19
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	18,589,057.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,124,556.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)  1. Community Services	A11	5000 5000	1000 7000	0.00
Capital Outlay	All except	5000-5999 All except	1000-7999	
	7100-7199	5000-5999	6000-6999 5400-5450, 5800, 7430-	528,396.00
3. Debt Service	All	9100	7439	176,719.00
Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,300,000.00
All Other Financing Uses	All	9100 9200	7699 7651	0.00
-		All except 5000-5999,		
<ul><li>7. Nonagency</li><li>8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)</li></ul>	7100-7199	9000-9999	1000-7999	0.00
,	All	All	8710	0.00
Supplemental expenditures made as a result of a Presidentially declared disaster		entered. Must s in lines B, C D2.		
Total state and local expenditures not allowed for MOE calculation				
(Sum lines C1 through C9)				3,005,115.00
Plus additional MOE expenditures:     Expenditures to cover deficits for food services			1000-7143, 7300-7439 minus	404.450.00
(Funds 13 and 61) (If negative, then zero)		All entered. Must		124,156.00
Expenditures to cover deficits for student body activities	expendi	tures in lines /	A or D1.	
<ul> <li>Total expenditures subject to MOE</li> <li>(Line A minus lines B and C10, plus lines D1 and D2)</li> </ul>				14,583,542.00

## Second Interim 2018-19 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

13 63131 0000000 Form ESMOE

Printed: 3/9/2019 10:12 AM

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)*		4 000 00
B. Expenditures per ADA (Line I.E divided by Line II.A)		1,208.99 12,062.58
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 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 expenditure amount.)	)	10,658.59
Adjustment to base expenditure and expenditure per ADA amoun LEAs failing prior year MOE calculation (From Section IV)		0.00
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)	14,583,542.00	12,062.58
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 requiremen is met; if both amounts are positive, the MOE requirement is not met. either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	lf	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%

<sup>\*</sup>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.

# Second Interim 2018-19 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

13 63131 0000000 Form ESMOE

Printed: 3/9/2019 10:12 AM

Description of Adjustments	Total Expenditures	Expenditures Per ADA
•		
otal adjustments to base expenditures	0.00	0.0

Color   Colo	217,424.54 194,000.00									TOTAL COSTS
salizad (base)         Regionalizad (base)         Special (casa special)         Special (casa special)         Spec. Education, Ages 5-22 (casa special)										
talizad loss         Regionalizad loss         Special Special special special season         Education, Infants special special special sequency         Spec. Education, Ages 5-22 special special sequency         Spec. Education, Ages 5-22 special sequency         Ages 5-22 special sequency         No. 20 special sequency         Adjustments*         Total           0.00         0.00         0.00         0.00         0.00         0.00         730.036.26         730.03           0.00         0.00         0.00         0.00         0.00         0.00         172.439.15         172.43           0.00         0.00         0.00         0.00         0.00         0.00         1.254,780.19         0.00           0.00         0.00         0.00         0.00         0.00         0.00         1.254,780.19         0.00         1.254,780.19         0.00         1.254,780.19         0.00         1.254,780.19         0.00         1.254,780.19         0.00	411,424,54	0.00	411,424.54	0.00	0.00	0.00	0.00	0.00	0.00	I O I AL BEFORE OBJECT 8980
talizad class         Regionalizad Loss         Special Education, Infants (class)         Ages 5-22 (class)         Nonserverely (class)         Ages 5-22 (class)         Nonserverely (class)         Adjustments*         Total           0.00         0.00         0.00         0.00         0.00         0.00         172,449-15<	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	lotal Indirect Costs
alized class         Regionalized class         Special Education, Infants (coal 5730)         Ages 5-22 (coal 5770)         Ages 5-22 (coal	0.0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
atizad (csas)         Regionalizad (csas)         Special (csas)         Spe	0.0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Regionalized   Regionalized   Special   Special   Education,   Ages 5-22   Nonseverely   Goal 5710   Adjustments*   Total   Goal 5710   Goal 5710   Goal 5710   Goal 5710   Adjustments*   Total   Goal 5710   Goal 5710   Goal 5710   Adjustments*   Total   Goal 5710   Goal 5710   Adjustments*   Total   Goal 5710   Goal 5	411,424,54	0.00	411,424.54	0.00	0.00	0.00	0.00	0.00	0,00	lotal Direct Costs
Italized   Regionalized   Special   Special   Preschool   Special   Preschool   Special   Preschool   Special   Sp	0.0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Italized   Program   Special   Preschool   Program   Special   Preschool   Special   Preschool   Special   Preschool   Special   Special   Preschool   Special   Special   Special   Preschool   Students   Special   Special   Special   Special   Special   Special   Preschool   Students   Special   Special	0.0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Special program (Goal 5710)   Special program (Goal 5720)   Special solution, Infants (Goal 5730)   Special solution, Infants (Goal 5730)   Special program (Goal 5730)   Special progra	0,1		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Special   Spec	0.0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Special   Spec	6,787.		6,787.60	0.00	0.00	0.00	0.00	0,00	0.00	
Regionalized   Special   Special   Program   Special   Special   Special   Program   Special	101,838.		101,838.85	0.00	0.00	0.00	0.00	0,00	0.00	
Regionalized   Program   Special   Preschool   Specialist   Sudentis   Sudentis   Severely Disabled	172,439.		172,439.15	0.00	0.00	0.00	0.00	0.00	0.00	
Regionalized   Regionalized   Special   Special   Special   Special   Special   Special   Special   Special   Special   Specialists   Specia	130,358		130,358.94	0.00	0.00	0.00	0.00		0.00	1000-1999 Certificated Salaries
Page	1,254,760	0.00	1.254,760.19	0.00	0.00	0.00	0.00		0.00	IOTAL COSTS
Special Education,   Program   Education,   Program	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	lotal indirect Costs
Page	0								0.00	
Special Education,   Program   Pro	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Special Education,   Regionalized   Program    0		0.00	0.00	0.00	0,00	0.00	0.00	0.00		
Special Education,   Education,   Education,   Education,   Education,   Education,   Education,   Education,   Education,   Special Education,   Program   Education,   Infants   Special Severely   Special Education,   Infants   Sudents   Special Education,   Infants   Special Education,   Infants   Sudents   Special Education,   Infants   Sudents   Special Education,   Infants   I	1,254,760	0.00	1,254,760.19	0.00	0.00	0.00	0.00	0.00	0.00	lotal Direct Costs
Special Education,   Regionalized Education,   Program   Description	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Special Education, Education, Education, Education, Education, Education, Education, Program Preschool (Goal 5001) (Goal 5050) (Goal 5050) (Goal 5050) (Goal 5050) (Goal 5050) (Goal 5710) (Goal 5730) (Goal 573	0		0.00	0,00	0.00	0.00	0.00	0.00	0.00	
Special Education,   Infamts   Education,	0		0.00	0.00	0.00	0.00	0.00	0.00	0,00	
Special Education,   Regionalized   Program   Special   Education,   Special   Education,   Special   Education,   Special   Special   Education,   Ages 5-22   Nonseverely   Disabled	6,630		6,630,00	0.00	0.00	0.00	0.00	0.00	0.00	
Special Education,   Regionalized   Program   Special   Education,   Program   Special   Education,   Regionalized   Program   Special   Education,   Infants   Students   Stu	16.371		16,371,77	0.00	0.00	0.00	0.00	0.00	0,00	
Special Education, Unspecified Services	329 283		329,283.01	0.00	0,00	0.00	0.00	0.00	0.00	
Special Education, Lose in Education, Program Program Special Education, Infants Students Students Students Students Students Students Students Services (Goal 5001) (Goal 5001) (Goal 5000) (Goal 5710) (Goal 5730) (Goal 5730) (Goal 5750) (Goal 5770) Adjustments*  JAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) 0.00 0.00 0.00 0.00 0.00 0.00 0.00	172,439		172,439.15	0,00	0.00	0.00	0.00	0.00	0.00	
Special Education, Education, Education, Description	730,036		730,036,26	0.00	0,00	0.00	0.00	0.00		OTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 1000-1999 Certificated Salaries
Special Special Regionalized Program Special Spec. Education, Ages 5-22 Preschool Ages 5-22 Nonseverely Description (Goal 5001) (Goal 5060) (Goal 5770) (Goal 5770) (Goal 5770) Adjustments*	- 1									UNDUPLICATED PUPIL COUNT
	Total	Adjustments*	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)		Special Education, Preschool Students (Goal 5730)	Special Education, Infants (Goal 5710)		Regionalized Services (Goal 5050)	Special Education, Unspecified (Goal 5001)	

* Attach an additional sheet with explanations of any amounts	TOTAL COSTS	6960 Contributions from Unrestri Resources (Resources 336 goals; resources 2000-299 6500, 6510, & 7240, goals	8980 Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)	TOTAL BEFORE OBJECT 8980	Total Indirect Costs	7350 Transfers of Indirect Costs - Interfund		lotal Direct Costs	/430-/439		99				2000-2999 Classified Salaries	Certificated Salaries	TOTAL COSTS	8980 Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)	TOTAL BEFORE OBJECT 8980	Total Indirect Costs	PCRA Program Cost Report Allocations (non-add)	7350 Transfers of Indirect Costs - Interfund		Total Direct Costs	7430-7439 Debt Service		99						Object Code Desci	
lions of any amounts		Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)	icted Revenues to Federal Actual Expenditures	8980		- Interfund		T				ting Expenditures				(runds 01, 05, & 62; resources 0000-1999 & 8000-9999)		icted Revenues to Federal Actual Expenditures	8980	T	cations (non-add)	- Interfund					Τ	ting Expenditures	Τ	Γ	Ī		Description	
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0,00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(Goal 5001)	Unspecified
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(Goal 5050)	Services
				0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00		0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(Goal 5060)	Specialist
				0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00			0.00	0.00		0.00	0,00	0,00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	(Goal 5710)	Education Infants
				0.00			0.00	0.00	0.00	0.00						0.00			0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00	(Goal 5730)	
				0.00			0.00	0.00	0.00	0.00						0.00			0.00	0.00			0.00									0.00	(Goal 5750)	Danasaly Disable
				6,744.95			0.00	6,744,95	0.00	0.00			6,74			0.00			843,33	0.00			0.00	843,33						227,4		599,677.32	(Goal 5770)	
				0.00	0.00			0,00												0.00				0.00							.50		Adjustments*	
60,224,107	537,253.20	217,424,54		6,744.95		0.00	0.00	6,74	0.00	0.00	0.00	0.00	6,744.95	0.00	0.00	0.00	1,060,760.19		843,33		0.00	0.00	0.00	843,33	0.00	0,00	0.00	6,630.00	9,584,17	227,444,16	0.00	599,677,32	Total	

Attach an additional sheet with explanations of any amounts in the Adjustments column

in the Adjustments column.

# Second Interim Special Education Maintenance of Effort 2018-19 Projected Expenditures vs. 2017-18 Actual Expenditures Comparison 2018-19 Projected Expenditures by LEA (LP-I)

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1,194,869.00									TOTAL COSTS	
186,325.00										8980
1,008,544.00	0.00	1,008,544.00	0.00	0.00	0.00	0.00	0.00	0.00	OTAL BEFORE OBJECT 8980	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Indirect Costs	
0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00		/350
0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00		7310
1,008,544.00	0.00	1,008,544.00	0,00	0.00	0.00	0.00	0.00	0.00	lotal Direct Costs	
0.00		0.00	0.00	0.00	0.00	0.00	0,00	0.00		/430-/439
0.00		0.00	0.00	0.00	0.00	0.00	0.00	0,00		7420 742
0.00		0,00	0.00	0.00	0.00	0.00	0.00	0.00		6669-0009
59,500.00		59,500.00	0.00	0.00	0.00	0.00	0.00	0.00		5000-5999
14,500.00		14,500.00	0.00	0.00	0.00	0.00	0.00	0.00		4000-4999
266,591,00		266,591.00	0.00	0.00	0,00	0.00	0.00	0.00	_	3000-3999
0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00		2000-2999
667,953.00		667,953.00	0.00	0.00	0.00	0.00	0.00	0.00		1000-1999
1,388,869.00	0.00	1,388,869.00	0.00	0,00	0.00	0.00	0.00	0.00		24
0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	lotal Indirect Costs	
0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00		/350
0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00		7310
1,388,869.00	0.00	1,388,869.00	0.00	0.00	0.00	0.00	0.00	0.00	I otal Direct Costs	
0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00		/430-/439
0.00		0.00	0.00	0.00	0,00	0.00	0.00	0.00		/130
0.00		0.00	0.00	0.00	0,00	0.00	0.00	0.00		6000-6999
59,500,00		59,500.00	0.00	0.00	0.00	0.00	0.00	0.00		5000-5999
22,000.00		22,000.00	0.00	0,00	0.00	0.00	0.00	0.00		4000-4999
372,766.00		372,766.00	0.00	0.00	0,00	0.00	0.00	0,00		3000-3999
172,450.00		172,450.00	0.00	0.00	0.00	0.00	0.00	0.00		5662-0002
762.153.00		762,153.00	0.00	0.00	0.00	0.00	0.00	0.00	- 3	1000-1999
121								0000 0000	UNDUPLICATED PUPIL COUNT	TOTAL PR
lozal	Adjustments.	(0041 0770)	(0001 07 00)	Codi of ool	Court of 10)		The same of the sa			
		Spo	Spec. Education, Ages 5-22 Severely Disabled	Special Education, Preschool Students (Goal 5730)	Special Education, Infants (Goal 5710)	Regionalized Program Specialist (Goal 5060)	Regionalized Services (Goal 5050)	Special Education, Unspecified (Goal 5001)	Pode Description	Object Code

Color   Colo	904,486,00									TOTAL COSTS	
Special Education,   Proper    186.32										00	
Special Education,   Legionalized   Description   Descri											
Page	52,50	0.00	52,500.00	0.00	0.00	0.00	0.00	0.00	0.00	TOTAL BEFORE OBJECT 8980	
Special Education, Description   Descripti		0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	Total Indirect Costs	
Program   Prog			0.00	0.00	0.00		0.00	0.00	0.00		7
Special Education,   Regionalized   Education,   Program   Coal 5070)   Program   Coal 5070)   Program   Coal 5070)   Coal 5000)   Coal 5050)   Coal 5050)   Coal 5050)   Coal 5050)   Coal 5060)   Coal 5060)   Coal 5070)   Co			0.00	0.00	0.00	0.00	0.00	0.00	0.00		7
Special Education,   Regionalized   Program   Special Education,   Ages 5-22   Nonseverely Disabled   Certificated Salaries   Coal 5001)   Coal 5001)   Coal 5000)   Coal 5000   Coal 50	52,50	0.00	52,500.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Direct Costs	
Special Education,   Regionalized   Program   Special   Program   Special   Program   Special   Program   Special   Program   Secription   Services   Specialist   Secrety   S			0.00	0.00	0.00		0.00	0.00	0,00		743
Special   Special   Education,   Regionalized   Program   Special   Special   Education,   Ages 5-22   Nonseverely   Special   Ages 5-22   Nonseverely   Special   S			0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Special Education,   Regionalized   Program   Special   Special   Education,   Ages 5-22   Nonseverely   Specialist   Sp			0.00	0.00	0.00	0.00	0.00	00.00	0,00	_	600
Special   Special   Education,   Regionalized   Program   Special   Special   Education,   Ages 5-22   Preschool   Ages 5-22   Nonseverely   Specialist   Speci	50.0		50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	_	500
Special Education, Description   Description   Description   Coal 501, 09, & 62; resources 0000-1999 & 8000-9999   Coalsificated Salaries   Coal 502   C	2,5		2,500.00	0.00	0.00	0.00	0.00	0.00	0.00		400
Special   Special   Regionalized   Program   Special			0.00	0.00	0.00	0.00	0.00	0.00	0.00		300
Special Special Regionalized Program Special Unspecified Goal 5001) (Goal 5060) (Goal 5710) (Goal 5730) (Goal 5750) (Goal 5770) Services Specialist Students Severely Disabled Certificated Salaries O.00 O.00 O.00 O.00 O.00 O.00 O.00 O.0			0.00	0.00	0.00	0.00	0.00	0.00	0.00		200
Special Special Regionalized Regionalized Frogram Special Spec. Education, Ages 5-22 Preschool Description (Goal 5001) (Goal 5050) (Goal 5710) (Goal 5730) (Goal 5750) (Goal 5770) Agus 5-27 Nonseverely Disabled Disabled Disabled Disabled Disabled Disabled Of Coal 5770) Adjustments*			0.00	0.00	0.00	0.00	0.00	-	0.00	00-1999 Certificated Salaries	100
Regionalized Regionalized Special Education, Spec. Education, Regionalized Program Special Preschool Ages 5-22	Total	Adjustments*	(Goal 5770)	(Goal 5750)	(Goal 5730)	(Goal 5710)	(Goal 5060)	(Goal 5050)	(Goal 5001)	act Code  Description  AL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resou	Obje
			Spec. Education, Ages 5-22 Nonseverely	Spec. Education, Ages 5-22	Special Education, Preschool	Special	Regionalized Program	Regionalized	Special Education,		

Attach an additional sheet with explanations of any amounts in the Adjustments column.

# Second Interim Special Education Maintenance of Effort 2018-19 Projected Expenditures vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-I)

13 63131 0000000 Report SEMAI

	LEA Maintenance of Effort Calculation (LMC	i-I)	
SELPA:	(??)		
	used to check maintenance of effort (MOE) for an LEA, whether the LEA is a mem	•	
LEA maintain Subsequent \	al Subsequent Years Rule, in order to determine the required level of effort, the LE led effort using the same method by which it is currently establishing the compliant Years Rule, the LMC-I worksheet has been revised to make changes to sections 3 to compare the 2018-19 projected expenditures to the most recent fiscal year the lear.	ce standard. To meet the req (A.1, 3.A.2, 3.B.1, and 3.B.2.	uirement of the The revised sections
	or methods that the LEA can use to demonstrate the compliance standard. They are teand local expenditures on a per capita basis; (3) local expenditures only; and (4)		
The LEA is or	nly required to pass one of the tests to meet the MOE requirement. However, the I	EA is required to show resul	ts for all four methods.
SECTION 1	Exempt Reduction Under 34 CFR Section 300.204		
	If your LEA determines that a reduction in expenditures occurred as a result of calculate a reduction to the required MOE standard. Reductions may apply to c MOE standard, or both.		
	<ol> <li>Voluntary departure, by retirement or otherwise, or departure for just cause, related services personnel.</li> </ol>	of special education or	
	2. A decrease in the enrollment of children with disabilities.		
	<ol><li>The termination of the obligation of the agency to provide a program of spec child with a disability that is an exceptionally costly program, as determined by</li></ol>	•	d:
	a. Has left the jurisdiction of the agency;		
	b. Has reached the age at which the obligation of the agency		
	to provide free appropriate public education (FAPE) to the child has terminated; or		
	c. No longer needs the program of special education.		
	<ol><li>The termination of costly expenditures for long-term purchases, such as the equipment or the construction of school facilities.</li></ol>	acquisition of	
	5. The assumption of cost by the high cost fund operated by the SEA under 34	CFR Sec. 300.704(c).	
	Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
	<u> </u>		<u> </u>
	e		
		-	-

Total exempt reductions

0.00

0.00

# Second Interim Special Education Maintenance of Effort 2018-19 Projected Expenditures vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-I)

13 63131 0000000 Report SEMAI

SELPA:

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#### **SECTION 2**

#### Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

			State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310	<del></del>	2		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)				
Increase in funding (if difference is positive)	0.00			
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)		
Current year funding (IDEA Section 619 - Resource 3315)				
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00	(b)		
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).		_		
If (b) is less than (a).  Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		(e) _		
Available to set aside for EIS				
(line (b) minus line (e), zero if negative)	0.00	(f)		
Note: If your LEA exercises the authority under 34 CFR the activities (which are authorized under the ESEA) pa	300.205(a) to reduce t id with the freed up fun	the Mo	DE requirement, the LEA	A must list

# Second Interim Special Education Maintenance of Effort 2018-19 Projected Expenditures vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-I)

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SELPA: (??) SECTION 3	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2018-19	Actual Expenditures Comparison Year 2017-2018	Difference (A - B)
COMBINED STATE AND LOCAL EXPENDITURES METHOD     Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	1,388,869.00		
b. Less: Expenditures paid from federal sources	194,000.00		
<ul> <li>c. Expenditures paid from state and local sources         Add/Less: Adjustments required for MOE calculation         Comparison year's expenditures, adjusted for MOE         calculation</li> </ul>	1,194,869.00	1,060,760.19 0.00 1,060,760.19	
Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources	1,194,869.00	0.00 0.00 1,060,760.19	134,108.81

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

		Projected Exps. FY 2018-19	Comparison Year 2017-2018	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
	a. Total special education expenditures	1,388,869.00		
	b. Less: Expenditures paid from federal sources	194,000.00		
	<ul> <li>c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation</li> </ul>	1,194,869.00	1,060,760.19 0.00 1,060,760.19	
	Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources	1,194,869.00	0.00 0.00 1,060,760.19	134,108.81
	d. Special education unduplicated pupil count	121.00	122.00	
	e. Per capita state and local expenditures (A2c/A2d)	9,874.95	8,694.76	1,180.19

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

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# Second Interim Special Education Maintenance of Effort 2018-19 Projected Expenditures vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-I)

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#### **B. LOCAL EXPENDITURES ONLY METHOD**

Under "Comparison Year," enter the most recent year in	Projected Exps. FY 2018-19	Comparison Year 2017-2018	Difference
which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
Expenditures paid from local sources     Add/Less: Adjustments required for MOE calculation     Comparison year's expenditures, adjusted for	904,486.00	761,422.69 0.00	
MOE calculation		761,422.69	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	904,486.00	761,422.69	143,063.31

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

		Projected Exps. FY 2018-19	Comparison Year 2017-2018	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs.actual method based on the per capita local expenditures only.			
	Expenditures paid from local sources     Add/Less: Adjustments required for MOE calculation     Comparison year's expenditures, adjusted for	904,486.00	761,422.69 0.00	
	MOE calculation  Less: Exempt reduction(s) from SECTION 1		761,422.69	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	904,486.00	761,422.69	143,063.31
	b. Special education unduplicated pupil count	121	121	
	c. Per capita local expenditures (B2a/B2b)	7,475.09	6,292.75	1,182.34

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

David Ostermann Contact Name	760-337-6530 Telephone Number		
	80		
Director of Fiscal Services	<u>=</u> ,	Dostermann@hesdk8.org	
Title		E-mail Address	

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

Deviations from the standards must be explained and may affect the interim certification.

#### **CRITERIA AND STANDARDS**

#### 1. CRITERION: Average Daily Attendance

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

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

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

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

#### Estimated Funded ADA

Fiscal Year		First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)					
District Regular		1,182.90	1,199.00		
Charter School	i i	0.00	0.00		
To	tal ADA	1,182.90	1,199.00	1.4%	Met
1st Subsequent Year (2019-20)					
District Regular		1,177.90	1,199.00		
Charter School					
Tot	tal ADA	1,177.90	1,199.00	1.8%	Met
2nd Subsequent Year (2020-21)					
District Regular		1,177.90	1,189.00		
Charter School					
Tot	tal ADA	1,177.90	1,189.00	0.9%	Met

#### 1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:	
(required if NOT met)	

#### 2. CRITERION: Enrollment

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

District's Enrollment Standard Percentage Range:	-2.0% to +2.0%	
2A. Calculating the District's Enrollment Variances		

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter data reported in the General Fund, only, for all fiscal years.

Enrol	imant
-nrai	ımenı

	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 2A)	CBEDS/Projected	Percent Change	Status
Current Year (2018-19)				
District Regular	1,267	1,267		
Charter School				
Total Enrollment	1,267	1,267	0.0%	Met
1st Subsequent Year (2019-20)				
District Regular	1,262	1,257		
Charter School				
Total Enrollment	1,262	1,257	-0.4%	Met
2nd Subsequent Year (2020-21)				
District Regular	1,262	1,257		
Charter School				
Total Enrollment	1,262	1,257	-0.4%	Met

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

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

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

Explanation:	
(required if NOT met)	

#### 3. CRITERION: ADA to Enrollment

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

#### 3A, Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

	P-2 ADA	Enrollment	Historical Datis
120 2399	Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4)	(Form 01CSI, Item 3A)	of ADA to Enrollment
Third Prior Year (2015-16)		77.5	
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.

	Estimated P-2 ADA	Enrollment		
		CBEDS/Projected		
Fiscal Year	(Form AI, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)		7,530,530		
District Regular	1,199	1,267		
Charter School	0			
Total ADA/Enrollment	1,199	1,267	94.6%	Not Met
st Subsequent Year (2019-20)		77.		
District Regular	1,189	1,257		
Charter School				
Total ADA/Enrollment	1,189	1,257	94.6%	Not Met
nd Subsequent Year (2020-21)	7			
District Regular	1,189	1,257	1	
Charter School				
Total ADA/Enrollment	1,189	1,257	94.6%	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)

Heber is being conservative on the ADA projections. There are years when ADA drops from P1 to P2. We are assuming this could happen again.

#### 4. CRITERION: LCFF Revenue

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

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

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

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

#### LCFF Revenue

(Fund 01, Objects 8011, 8012, 8020-8089)

	FILSE ILITOTIAL	Second intenti		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2018-19)	13,033,740.00	13,208,185.00	1.3%	Met
1st Subsequent Year (2019-20)		13,581,737.00	0.0%	Not Met
2nd Subsequent Year (2020-21)		13,794,718.00	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 first interim projections 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 input. Heber's LCFF revenue is based upon the LCFF calculator, CBEDS report, and P1 date as well as looking at historical trends. These have been outlined in the narrative and in board presentations

#### 5. CRITERION: Salaries and Benefits

Fiscal Year
Third Prior Year (2015-16)
Second Prior Year (2016-17)
First Prior Year (2017-18)

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.

Unaudited Actuals - Unrestricted

(Resources 0000-1999)		Ratio
Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
8,019,833,41	11,122,195.28	72.1%
8,418,162.81	10,407,392.91	80.9%
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.

Projected Year Totals - Unrestricted (Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01I, Objects 1000-3999)	(Form 01I, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2018-19)	9,879,913.00	12,843,076.00	76.9%	Met
1st Subsequent Year (2019-20)	10,606,731,00	13,070,683.00	81.1%	Not Met
2nd Subsequent Year (2020-21)	10,986,413.00	13,411,411.00	81.9%	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)

With a younger staff, the 5% increase for step and column is assumed. Also it is assumed total expenditures decrease due to the one-time expenditure for the gym is completed.

#### 6. CRITERION: Other Revenues and Expenditures

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

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

District's Other Revenues and Expenditures Standard Percentage Range:

-5.0% to +5.0%

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

#### 6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range. First Interim Second Interim Projected Year Totals Projected Year Totals Change Is Outside Object Range / Fiscal Year (Form 01CSI, Item 6A) (Fund 01) (Form MYPI) Percent Change Explanation Range Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2) Current Year (2018-19) 955,179.00 940,129,00 1.6% No 1st Subsequent Year (2019-20) 829,308.00 827,369.00 -0.2% No 2nd Subsequent Year (2020-21) 834,011.00 832,027.00 -0.2% No Explanation: (required if Yes) Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) Current Year (2018-19) 1,277,443.00 1,289,038.00 0.9% No 1st Subsequent Year (2019-20) 1,063,867.00 1,059,950.00 -0.4% No 2nd Subsequent Year (2020-21) 1,082,289.00 1,058,605.00 -2.2% No **Explanation:** (required if Yes) 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) 217,440.00 217,440.00 0.0% No 2nd Subsequent Year (2020-21) 221,798.00 230,798.00 4.1% No Explanation: (required if Yes) Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) Current Year (2018-19) 1,233,154.00 1.309.639.00 6.2% Yes 1st Subsequent Year (2019-20) 888.112.00 1.034.607.00 16.5% Yes 2nd Subsequent Year (2020-21) 909,143.00 955,109.00 5.1% Yes Budgeted dollars were shifted from salaries and benefits of extra duty pay and substitute costs into books and supplies for the purchas of chrome Explanation: (required if Yes) Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) Current Year (2018-19) 1,509,980.00 1.528.501.00 1.2% No 1st Subsequent Year (2019-20) 1,525,730.00 1,472,780.00 -3.5% No 2nd Subsequent Year (2020-21) 1,565,037.00 -3.5% 1,510,573.00 No

Explanation: (required if Yes)

#### 2018-19 Second Interim General Fund School District Criteria and Standards Review

6B. Calculating the District's Cl	nange in Total Operating Revenues and E	Expenditures		
DATA ENTRY: All data are extrac	ted or calculated.			
Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Endorel Other State	and Other Level Persons (On the CA)			
Current Year (2018-19)	and Other Local Revenue (Section 6A) 2,436,108,00	2.462,753.00	1.1%	Met
1st Subsequent Year (2019-20)	2,110,615.00	2,104,759.00	-0.3%	Met
2nd Subsequent Year (2020-21)	2,138,098.00	2,121,430.00	-0.8%	Met
	and Services and Other Operating Expenditu			1
Current Year (2018-19) 1st Subsequent Year (2019-20)	2,743,134.00 2,413,842.00	2,838,140.00 2,507,387.00	3.5%	Met
2nd Subsequent Year (2019-20)	2,413,842.00	2,465,682.00	3.9% -0.3%	Met Met
zna oubsequent rear (2020-21)	2,474,180.00	2,403,082.00	-0.376	Iviet
6C. Comparison of District Tota	I Operating Revenues and Expenditures	to the Standard Percentage Ra	inge	
		2		
Explanation: Federal Revenue (linked from 6A if NOT met)  Explanation: Other State Revenue (linked from 6A if NOT met)  Explanation: Other State Revenue (linked from 6A if NOT met)  Explanation: Other Local Revenue (linked from 6A	total operating revenues have not changed sinc	e first interim projections by more th	an the standard for the current year	and two subsequent fiscal
if NOT met)  1b. STANDARD MET - Projected years.	total operating expenditures have not changed s	since first interim projections by more	e than the standard for the current	vear and two subsequent fiscal
		20		
Explanation: Books and Supplies (linked from 6A if NOT met)				
Explanation: Services and Other Exps (linked from 6A if NOT met)				

#### 2018-19 Second Interim General Fund School District Criteria and Standards Review

#### 7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070,75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - 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:

- A. 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
- B. Two percent of the total general fund expenditures and other financing uses for that fiscal year,

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%, First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2, All other data are extracted.

Second Interim Contribution Projected Year Totals Required Minimum (Fund 01, Resource 8150, Contribution Objects 8900-8999) Status OMMA/RMA Contribution 488,255,00 514,733.00 Met First Interim Contribution (information only) 514,733.00 (Form 01CSI, First Interim, Criterion 7, Line 1) If status is not met, enter an X in the box that best describes why the minimum required contribution was not made: Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) Exempt (due to district's small size (EC Section 17070,75 (b)(2)(E))) Other (explanation must be provided) **Explanation:** (required if NOT met and Other is marked)

#### 8. CRITERION: Deficit Spending

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

<sup>1</sup>Available 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.

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

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

DATA ENTRY: All data are extracted or calculated

_	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	13.8%	12.3%	6.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.6%	4.1%	2.1%

#### 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.

Projected Year Totals

	Net Change in	Total Unrestricted Expenditures		
	Unrestricted Fund Balance (Form 01I, Section E)	and Other Financing Uses (Form 01I, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund	
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
Current Year (2018-19)	(2,916,692.00)	15,143,076.00	19.3%	Not Met
1st Subsequent Year (2019-20)	(650,666,80)	13,070,683.00	5.0%	Not Met
2nd Subsequent Year (2020-21)	(939,934.13)	13,411,411.00	7.0%	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) For the current year, the \$2.3 million for the new gym construction is the explaination. For the other two years, Heber is budgeting conservatively with revenues and expenditures, however, Heber will continue to watch closely the deficit spending.

#### 2018-19 Second Interim General Fund School District Criteria and Standards Review

#### 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.

71. 1 3145 B/15 1146E 37/14B/14	to. I rojected general land balance will be positive a	it the end of the current in	scar year and two subsequent fiscar years.
9A-1. Determining if the District's Ge	eneral Fund Ending Balance is Positive		
DATA ENTRY: Current Year data are extra	cted. If Form MYPI exists, data for the two subsequent years w	will be extracted; if not, enter o	ata for the two subsequent years.
	Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 01I, Line F2 ) (Form MYPI, Line D2)	Status	
Current Year (2018-19)	3,387,023.00	Met	
1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)	2,699,499.00	Met	
zna Subsequent Fear (2020-21)	1,771,455.00	Met	
9A-2. Comparison of the District's E	nding Fund Balance to the Standard		
DATA ENTRY: Enter an explanation if the s	standard is not met.		
1a. STANDARD MET - Projected gene	eral fund ending balance is positive for the current fiscal year a	ind two subsequent fiscal year	s.
Explanation: (required if NOT met)			
	D: Projected general fund cash balance will be posi	tive at the end of the cur	rent fiscal year.
9B-1. Determining if the District's En	ding Cash Balance is Positive		
DATA ENTRY: If Form CASH exists, data w	vill 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)	3,516,133.73	Met	
9B-2. Comparison of the District's Er	nding Cash Balance to the Standard		
DATA ENTRY: Enter an explanation if the s	landard is not met.		
1a. STANDARD MET - Projected gene	ral fund cash balance will be positive at the end of the current	fiscal year.	
Evalenstian			

(required if NOT met)

#### 10. CRITERION: Reserves

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

DATA ENTRY: Current Year data are extracted. 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.

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

-	(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.)	1,199	1,189	1,189
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.

Current Year

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?
-----	--

Yes

IT y	ou are the SELPA AU and are excluding	i special e	education	pass-through	funds
a.	Enter the name(s) of the SELPA(s):				

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

Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(2018-19)	(2019-20)	(2020-21)
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.

1,::	Expenditures and Other Financing Uses	
	(Form 01L objects 1000-7999) (Form MVDI	Line R11\

- Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses
   (Line B1 plus Line B2)
- Reserve Standard Percentage Level
- Reserve Standard by Percent
   (Line B3 times Line B4)
- Reserve Standard by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)
- 7. District's Reserve Standard (Greater of Line B5 or Line B6)

Current Year		
Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(2018-19)	(2019-20)	(2020-21)
18,589,057.00	16,374,020.00	16,844,192.00
18,589,057.00	16,374,020.00	16,844,192.00
3%	3%	3%
557,671,71	491,220.60	505,325.76
0.00	0.00	0.00
557,671.71	491,220.60	505,325.76

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

10C. Ca	lculating	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.

		Current Year		
Reser	ve Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unres	stricted resources 0000-1999 except Line 4)	(2018-19)	(2019-20)	(2020-21)
1,	General Fund - Stabilization Arrangements	100000		
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2	General Fund - Reserve for Economic Uncertainties	l l		
	(Fund 01, Object 9789) (Form MYPI, Line E1b)	2,180,926.00		
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	1,630,259.20	690,325.07
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			2.22
5.	(Form MYPI, Line E1d)	0.00	0,00	0.00
5.	Special Reserve Fund - Stabilization Arrangements	0.00	1	
6.	(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
O.	Special Reserve Fund - Reserve for Economic Uncertainties	005.074.00		
_	(Fund 17, Object 9789) (Form MYPI, Line E2b)	385,971.00	388,000.00	390,000.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount		1	
_	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0,00		
8.	District's Available Reserve Amount		10	
	(Lines C1 thru C7)	2,566,897.00	2,018,259.20	1,080,325.07
9.	District's Available Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	13.81%	12.33%	6.41%
	District's Reserve Standard		)[1]	
	(Section 10B, Line 7):	557,671.71	491,220.60	505,325.76
	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)	

SUP	PLEMENTAL INFORMATION							
ΛΤΔ	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer							
	S1. Contingent Liabilities							
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?  No							
1b,	If Yes, identify the liabilities and how they may impact the budget:							
S2.	Use of One-time Revenues for Ongoing Expenditures							
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have							
	changed since first interim projections by more than five percent?							
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)?							
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:							

### S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000 to +\$20,000

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

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

	First Interim	Second Interim	Percent		
Description / Fiscal Year	(Form 01CSI, Item S5A)	Projected Year Totals	Change	Amount of Change	Status
1a. Contributions, Unrestricted Ge	storal Fund				
(Fund 01, Resources 0000-1999					
Current Year (2018-19)	(1,391,321.00)	(1,366,719,00)	-1.8%	(24,602.00)	Met
1st Subsequent Year (2019-20)	(1,431,886,00)	(1,471,408.00)		39.522.00	Met
2nd Subsequent Year (2020-21)	(1,591,905.00)	(1,578,241.00)		(13,664.00)	Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
	0.00	0.00	0.070	0.00	IVICE
1c. Transfers Out, General Fund *					
Сиптеnt Year (2018-19)	2,300,000.00	2,300,000.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1d. Capital Project Cost Overruns					
757					
the general fund operational budg	s occurred since first interim projections that i	may impact		No	
			-	*	
* Include transfers used to cover operating	deficits in either the general fund or any other	er fund			
The state of the s	, as in the state of the state	or rains.			
S5B. Status of the District's Project	ed Contributions, Transfers, and Cap	ital Projects			
DATA ENTRY: Enter an explanation if Not	Met for items 1a-1c or if Yes for Item 1d.				
1a. MET - Projected contributions have	ve not changed since first interim projections	by more than the standard for t	ha aurrant w	ar and two subsequent fined year	
ta. WET - Projected contributions has	ve not changed since mist interim projections	by more than the standard for the	ne current ye	ear and two subsequent liscal years	5.
Explanation:					
(required if NOT met)					
1b. MET - Projected transfers in have	not changed since first interim projections by	more than the standard for the	a current vec	or and two subsequent fiscal years	
ib. MET - Projected transfers in have	not changed since first intenin projections by	y more than the standard for the	e current yea	ir and two subsequent riscal years,	
Explanation:					
·					
(required if NOT met)					

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### 2018-19 Second Interim General Fund School District Criteria and Standards Review

IC.	MET - Projected transfers ou	t nave not changed since tirst interim projections by more than the standard for the current year and two subsequent fiscal years.
	Explanation: (required if NOT met)	
1d.	NO - There have been no cap	pital project cost overruns occurring since first interim projections that may impact the general fund operational budget.
	Project Information: (required if YES)	

## S6. Long-term Commitments

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

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

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

S6A. Identification of the Distri	ict's Long-t	erm Commitments				
DATA ENTRY: If First Interim data e Extracted data may be overwritten to other data, as applicable	xist (Form 01 o update long-	CSI, Item S6A), long-term commitr term commitment data in Item 2, a	ment data will be is applicable. If	e extracted and it no First Interim da	will only be necessary to click the appropata exist, click the appropriate buttons for	riate button for Item 1b. items 1a and 1b, and enter all
a. Does your district have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C)			Yes			
b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?				No		
If Yes to Item 1a, list (or upo benefits other than pensions	date) all new a s (OPEB); OP	and existing multiyear commitment EB is disclosed in Item S7A.	s and required a	annual debt servic	ce amounts. Do not include long-term com	nmitments for postemployment
Type of Commitment	# of Years Remaining	Funding Sources (Reve		Object Codes Us	sed For: ebt Service (Expenditures)	Principal Balance as of July 1, 2018
Capital Leases	1.000				and the state of	40 01 041 1, 20 10
Certificates of Participation	15	210-9010, 010-0000		010-7438/7439		2,385,000
General Obligation Bonds	22	51-8571, 8611, 8612, 8614, 8660	. 21-8951	051-7433/7444		7,050,000
Supp Early Retirement Program						1,110,000
State School Building Loans						
Compensated Absences						18,500
Other Long-term Commitments (do n	ot include OF	PEB):				
	4					
	-					
	1					
	1					
	_					
TOTAL:		I				9,453,500
TOTAL.						9,455,500
Type of Commitment (contin	ued)	Prior Year (2017-18) Annual Payment (P & I)	(201 Annual (	nt Year 8-19) Payment & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases Certificates of Participation		178,588		176,719	178,430	470.047
Seneral Obligation Bonds		259,413		314,114	327,594	179,947 315,789
Supp Early Retirement Program		239,413		314,114	321,394	315,769
State School Building Loans						
Compensated Absences						
Other Long-term Commitments (conti	inued):					<u></u>
Total Assur	al Payments:	438.001		490,833	E00 004	40E 700
		ased over prior year (2017-18)?	V.	490,833	506,024 Yes	495,736 Yes
nas total annual pa	yment mcre	ased over prior year (2017-18)?	Y	19	Tes	res

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## 2018-19 Second Interim General Fund School District Criteria and Standards Review

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S6B. C	S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment						
DATA E	DATA ENTRY: Enter an explanation if Yes.						
1a,	1a, Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.						
	Explanation: (Required if Yes to increase in total annual payments)	The normal increase in the debt payment schedule.					
S6C. Id	dentification of Decreas	es to Funding Sources Used to Pay Long-term Commitments					
DATA E	ENTRY: Click the appropriate	Yes or No button in Item 1; if Yes, an explanation is required in Item 2,					
1.	Will funding sources used t	pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?					
		No					
2.	No - Funding sources will n	ot decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment,					
	Explanation: (Required if Yes)						

### S7. Unfunded Liabilities

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

S74 (	dentification of the District's Estimated Unfounded Lightlity for De		t Bonefita Other	Then D	oneigne (ODER)	
5/A. I	dentification of the District's Estimated Unfunded Liability for Po	ostemploymer	it Benefits Other	' inan r	ensions (UPEB)	
	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Ir data in items 2-4.	nterim data that e	exist (Form 01CSI, I	Item S7A	) will be extracted; otherwise,	enter First Interim and Second
1,0	a. Does your district provide postemployment benefits					
	other than pensions (OPEB)? (If No, skip items 1b-4)		No			
	b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?					
			ıla			
	c, If Yes to Item 1a, have there been changes since first interim in OPEB contributions?	п	ı/a			
			First Interim	1		
2.	OPEB Liabilities		(Form 01CSI, Iten		Second Interim	20
	a. Total OPEB liability		37			
	b. OPEB plan(s) fiduciary net position (if applicable)					
	c. Total/Net OPEB liability (Line 2a minus Line 2b)			0.00	0.00	l).
	d. Is total OPEB liability based on the district's estimate					p.
	or an actuarial valuation?					
	e. If based on an actuarial valuation, indicate the date of the OPEB valuation	ion.				
3.	OPEB Contributions  a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method  Current Year (2018-19)  1st Subsequent Year (2019-20)  2nd Subsequent Year (2020-21)  b. OPEB amount contributed (for this purpose, include premiums paid to a s (Funds 01-70, objects 3701-3752)  Current Year (2018-19)  1st Subsequent Year (2019-20)  2nd Subsequent Year (2020-21)  c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  Current Year (2018-19)  1st Subsequent Year (2019-20)  2nd Subsequent Year (2020-21)  d. Number of retirees receiving OPEB benefits  Current Year (2018-19)  1st Subsequent Year (2019-20)  2nd Subsequent Year (2019-20)  2nd Subsequent Year (2020-21)	self-insurance fur	First Interim (Form 01CSI, Item		Second Interim  0.00	
4.	Comments:					

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### 2018-19 Second Interim General Fund School District Criteria and Standards Review

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S7B.	Identification of the District's Unfunded Liability for Self-insurance	ce Programs
DATA Interin	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First In data in items 2-4.	nterim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second
1	<ul> <li>Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)</li> </ul>	No
	b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?	n/a
	If Yes to item 1a, have there been changes since first interim in self-insurance contributions?	n/a
2.	Self-Insurance Liabilities  a. Accrued liability for self-insurance programs  b. Unfunded liability for self-insurance programs	First Interim (Form 01CSI, Item S7B) Second Interim
3.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)	First Interim (Form 01CSI, Item S7B) Second Interim
	Amount contributed (funded) for self-insurance programs     Current Year (2018-19)     1st Subsequent Year (2019-20)     2nd Subsequent Year (2020-21)	
4.	Comments:	

### S8. Status of Labor Agreements

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

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

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

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

8A.	Cost Analysis of District's Labor Ag	reements - Certificated (Nor	n-management	) Employees			
ATA	ENTRY: Click the appropriate Yes or No b	utton for "Status of Certificated L	abor Agreements	as of the Previous	s Reportir	g Period <sub>.</sub> " There are no extract	ions in this section.
	of Certificated Labor Agreements as of all certificated labor negotiations settled as If Yes. con			No		]	
		inue with section S8A					
ertifi	cated (Non-management) Salary and Be	nefit Negotiations					
		Prior Year (2nd Interim) (2017-18)		ent Year 18-19)		1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	er of certificated (non-management) full- quivalent (FTE) positions	64,	5	65,5		65.5	6:
1a.	Have any salary and benefit negotiations	been settled since first interim p	rojections?	No		1	
		the corresponding public disclos	=		the COE	, complete questions 2 and 3.	
		the corresponding public disclos plete questions 6 and 7.	ure documents ha	ave not been filed	with the C	COE, complete questions 2-5.	
1b.	Are any salary and benefit negotiations s	till unsettled? oplete questions 6 and 7,		Yes			
aotia	ations Settled Since First Interim Projection	18					
2a.	Per Government Code Section 3547.5(a)		meeting:			]	
2b.	Per Government Code Section 3547.5(b)	was the collective bargaining a	areement			1	
	certified by the district superintendent an		groomone				
	If Yes, date	of Superintendent and CBO cert	tification:				
3.	Per Government Code Section 3547.5(c)	, was a budget revision adopted				1	
	to meet the costs of the collective bargain If Yes, date	ning agreement? of budget revision board adoption	on:	n/a		]	
4.	Period covered by the agreement:	Begin Date:		] E	nd Date:		
5.	Salary settlement:		Curre	nt Year		1st Subsequent Year	2nd Subsequent Year
			(20	18-19)		(2019-20)	(2020-21)
	is the cost of salary settlement included in projections (MYPs)?	n the interim and multiyear					
	,	One Year Agreement	The state of the s				
	Total cost of	of salary settlement					
	% change i	n salary schedule from prior year	. ]				
	70 Shango I	or					
		Multiyear Agreement					
	Total cost of	of salary settlement	-				
		n salary schedule from prior year text, such as "Reopener")					
	Identify the	source of funding that will be use	ed to support mult	ivear salary comm	nitments:		
	in the second se			., , • • • • • • • • • • • • • • •			

## 2018-19 Second Interim General Fund School District Criteria and Standards Review

Nego	tiations Not Settled	(A		
6.	Cost of a one percent increase in salary and statutory benefits	65,000		
		Current Year	1st Subsequent Year	2nd Subsequent Year
		(2018-19)	(2019-20)	(2020-21)
7.5	Amount included for any tentative salary schedule increases	0		0 0
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certif	icated (Non-management) Health and Welfare (H&W) Benefits	(2018-19)	(2019-20)	(2020-21)
				***************************************
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes		
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	2.0%
	icated (Non-management) Prior Year Settlements Negotiated First Interim Projections			
Are ar	ly new costs negotiated since first interim projections for prior year nents included in the interim?	No		
oottioi	If Yes, amount of new costs included in the interim and MYPs	NO		
	If Yes, explain the nature of the new costs:			L
Certifi	cated (Non-management) Step and Column Adjustments	Current Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Step and Column Adjustments	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Certifi 1.		(2018-19)	(2019-20)	(2020-21)
	cated (Non-management) Step and Column Adjustments  Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments			
10	Are step & column adjustments included in the interim and MYPs?	(2018-19)	(2019-20)	(2020-21)
1: 2.	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments	(2018-19)  Yes  5.0%	(2019-20) Yes 5.0%	(2020-21) Yes 5.0%
1: 2. 3,	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2018-19)  Yes  5.0%  Current Year	(2019-20)  Yes  5.0%  1st Subsequent Year	Yes 5.0% 2nd Subsequent Year
1: 2. 3,	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments	(2018-19)  Yes  5.0%	(2019-20) Yes 5.0%	(2020-21) Yes 5.0%
1: 2. 3,	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements)	(2018-19)  Yes  5.0%  Current Year (2018-19)	(2019-20)  Yes  5.0%  1st Subsequent Year (2019-20)	(2020-21)  Yes  5.0%  2nd Subsequent Year (2020-21)
1. 2. 3. Certific	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2018-19)  Yes  5.0%  Current Year	(2019-20)  Yes  5.0%  1st Subsequent Year	Yes 5.0% 2nd Subsequent Year
1. 2. 3. Certific	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?  Are additional H&W benefits for those laid-off or retired	(2018-19)  Yes  5.0%  Current Year (2018-19)	(2019-20)  Yes  5.0%  1st Subsequent Year (2019-20)	(2020-21)  Yes  5.0%  2nd Subsequent Year (2020-21)
1. 2. 3. Certific	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?	(2018-19)  Yes  5.0%  Current Year (2018-19)	(2019-20)  Yes  5.0%  1st Subsequent Year (2019-20)	(2020-21)  Yes  5.0%  2nd Subsequent Year (2020-21)
1. 2. 3. Certificant	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?  Are additional H&W benefits for those laid-off or retired	(2018-19)  Yes  5.0%  Current Year (2018-19)  No	(2019-20)  Yes  5.0%  1st Subsequent Year (2019-20)  No	(2020-21)  Yes  5.0%  2nd Subsequent Year (2020-21)  Yes

S8B.	Cost Analysis of District's Lab	oor Agreements - Classified (Non-n	nanagement) l	Employees		
DATA	LENTRY: Click the appropriate Yes	or No button for "Status of Classified Lab	or Agreements a	s of the Previous Rep	porting Period." There are no e	extractions in this section.
	all classified labor negotiations settl	as of the Previous Reporting Period led as of first interim projections? es, complete number of FTEs, then skip to, continue with section S8B.	to section S8C.	No		
Class	ified (Non-management) Salary ar	nd Benefit Negotlations Prior Year (2nd Interim)	Curre	ent Year	1st Subsequent Year	2nd Subsequent Year
		(2017-18)		18-19)	(2019-20)	(2020-21)
	er of classified (non-management) ositions	58.0		58.0		58.0 58.0
1a.	If Ye	itiations been settled since first interim press, and the corresponding public disclosu	re documents ha			
		es, and the corresponding public disclosu o, complete questions 6 and 7.	ire documents ha	ave not been filed with	h the COE, complete questions	2-5.
1b.	Are any salary and benefit negotia	ations still unsettled? es, complete questions 6 and 7.		No		
Negot 2a.	iations Settled Since First Interim Pr Per Government Code Section 35	rojections 47.5(a), date of public disclosure board r	neeting:	Feb 13, 2019		
2b:	certified by the district superintend	47.5(b), was the collective bargaining ag dent and chief business official? es, date of Superintendent and CBO certi		Yes Feb 04, 2019		
3,	to meet the costs of the collective	i47,5(c), was a budget revision adopted bargaining agreement? es, date of budget revision board adoption	n:	No		
4.	Period covered by the agreement:	Begin Date: Ju	ul 01, 2018	End t	Date: Jun 30, 2021	
5.	Salary settlement:			nt Year 18-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Is the cost of salary settlement inc projections (MYPs)?	cluded in the interim and multiyear	<u> </u>	′es	Yes	Yes
		One Year Agreement				
	Tota	al cost of salary settlement				
	% ct	hange in salary schedule from prior year or	2	0%		
		Multiyear Agreement				
	Tota	al cost of salary settlement				
		nange in salary schedule from prior year y enter text, such as "Reopener")	2	0%	2.0%	0.0%
	lden	tify the source of funding that will be used	d to support mult	iyear salary commitm	nents:	
	Gen	eral and Cafeteria Fund				
Negoti	ations Not Settled					
6.	Cost of a one percent increase in s	salary and statutory benefits		30,000		
-	Amount in all of the control of	and an analysis of the state of		nt Year 8-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
7:0	Amount included for any tentative :	salary schedule increases		0		0

### 2018-19 Second Interim General Fund School District Criteria and Standards Review

		Current Year	1st Subsequent Year	2nd Subsequent Year
Classified	(Non-management) Health and Welfare (H&W) Benefits	(2018-19)	(2019-20)	(2020-21)
1. Are	e costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
	tal cost of H&W benefits	100	168	162
	rcent of H&W cost paid by employer			
77.	rcent projected change in H&W cost over prior year	0.0%	0.0%	2.0%
Classified ( Since First	(Non-management) Prior Year Settlements Negotiated Interim			1
	v costs negotiated since first interim for prior year settlements the interim?	No		
	es, amount of new costs included in the interim and MYPs es, explain the nature of the new costs:			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Classified (	Non-management) Step and Column Adjustments	(2018-19)	(2019-20)	(2020-21)
		A The Country of Count	100.000	
1. Are	step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
	st of step & column adjustments			
3. Per	cent change in step & column over prior year	0.0%	5.0%	5.0%
		Current Year	1st Subsequent Year	2nd Subsequent Year
Classified (	Non-management) Attrition (layoffs and retirements)	(2018-19)	(2019-20)	(2020-21)
1. Are	savings from attrition included in the interim and MYPs?	No	No	No
2. Are	additional H&W benefits for those laid-off or retired			
emp	ployees included in the interim and MYPs?	No.	A1-	
		No I	No	No

S8C.	Cost Analysis of District's Labor Agr	eements - Management/Supe	rvisor/Confider	itial Employees			
	ENTRY: Click the appropriate Yes or No bu	tton for "Status of Management/Su	pervisor/Co <b>nfide</b> n	ial Labor Agreeme	ents as of the Previous Repor	ting Perio	od." There are no extractions
	s of Management/Supervisor/Confidential all managerial/confidential labor negotiation: If Yes or n/a, complete number of FTEs, ti If No, continue with section S8C.	s settled as of first interim projectio		Period No			
Mana	gement/Supervisor/Confidential Salary an	d Benefit Negotiations Prior Year (2nd Interim) (2017-18)	Current \((2018-	1947	1st Subsequent Year (2019-20)		2nd Subsequent Year (2020-21)
	er of management, supervisor, and ential FTE positions	14.0		14.0		14.0	14.0
1a.	, ,	been settled since first interim proje plete question 2,	ections?	No			
	If No, compl	lete questions 3 and 4.					
1b.	Are any salary and benefit negotiations sti	III unsettled? plete questions 3 and 4		Yes			
Negot 2.	iations Settled Since First Interim Projections Salary settlement:	<u>s</u>	Current \( (2018-1		1st Subsequent Year (2019-20)		2nd Subsequent Year (2020-21)
	Is the cost of salary settlement included in projections (MYPs)?	the interim and multiyear					Washington and the same of the
	Total cost of	f salary settlement				_	
		alary schedule from prior year ext, such as "Reopener")					
Negoti	ations Not Settled						
3.	Cost of a one percent increase in salary a	nd statutory benefits		20,000			
			Current Y (2018-1	9)	1st Subsequent Year (2019-20)		2nd Subsequent Year (2020-21)
4.	Amount included for any tentative salary se	chedule increases		0		0	0
_	gement/Supervisor/Confidential and Welfare (H&W) Benefits	-	Current Y (2018-1		1st Subsequent Year (2019-20)		2nd Subsequent Year (2020-21)
1.	Are costs of H&W benefit changes include	d in the interim and MYPs?	Yes		Yes		Yes
2.	Total cost of H&W benefits						
3. 4.	Percent of H&W cost paid by employer Percent projected change in H&W cost over	er prior year	0.0%		0.0%		2.0%
	ement/Supervisor/Confidential nd Column Adjustments	_	Current Y (2018-1		1st Subsequent Year (2019-20)		2nd Subsequent Year (2020-21)
1,,	Are step & column adjustments included in	the interim and MYPs?	Yes		Yes		Yes
2.	Cost of step & column adjustments						
3.	Percent change in step and column over p	noryear	5.0%		5.0%		5.0%
-	ement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)	-	Current Y (2018-1		1st Subsequent Year (2019-20)		2nd Subsequent Year (2020-21)
1 a	Are costs of other benefits included in the i	interim and MYPs?	No		No		No

Percent change in cost of other benefits over prior year

Heber Elementary Imperial County

#### 2018-19 Second Interim General Fund School District Criteria and Standards Review

13 63131 0000000 Form 01CSI

# S9. Status of Other Funds

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

S9A.	Identification of Other Fund	s with Negative Ending Fund Balances	
DATA	ENTRY: Click the appropriate bu	tton in Item 1. If Yes, enter data in Item 2 and provide	the reports referenced in Item 1.
1,	Are any funds other than the ge balance at the end of the curren	eneral fund projected to have a negative fund nt fiscal year?	No
	If Yes, prepare and submit to the each fund	ne reviewing agency a report of revenues, expenditure	es, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for
2.		ame and number, that is projected to have a negative nen the problem(s) will be corrected.	ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and
	=		
	7	- t <sub>1</sub>	
	:= := :=	97	

## 2018-19 Second Interim General Fund School District Criteria and Standards Review

13 63131 0000000 Form 01CSI

ADD	DITIONAL FISCAL INDICATORS	
may al	ollowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answ alert the reviewing agency to the need for additional review.	
DATA	A ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically con	mpleted based on data from Criterion 9.
A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
АЗ.	Is enrollment decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No
Vhen p	providing comments for additional fiscal indicators, please include the item number applicable to each	h comment.
	Comments: (optional)	

End of School District Second Interim Criteria and Standards Review

Calculator

Hebar Elementary (63131) - 2018/19 Second Interim LOCAL CONTROL FUNDING FORMULA		02/06/19		V1836	A STATE OF THE STA				Ī		0	67/96/76	K	V19.2c
CALCULATE LCFF TARGET				50707					2019-20					2020-21
Unduplicated as % of Enrollment	Э уг аverage	COLA & AV 92,34%	띡	3,700% 2018-19	3 yr average	e,		201	3.460%	3 yr average	J	COLA & Augmentation 90.14% 90.14%		2020-21
7 2 4	Base	Gr Span Supp				Gr Span			1	Base		U	1	TARGET
Grades IK-3 Grades 7-8 Grades 7-8	383.56 7,571 277.09 7.796	776 1,521 1,398 1,440	1,537	6,192,576 3,982,395 2,962,446	383.56 7,717		1,554	1,541 6,3	6,368,628	938	826	1,580	1,540 6,	6,516,368 4,157,668
Grades 9-12 Subtract NSS		235 1,712				7 243			_		250			049,916
NSS Allowance	*	. 11		***			- 1							: t
Targeted Instructional Improvement Block Great	1,208.99 9,154,195 423	425,512 1,769,180	1,788,531	13,137,418	1,208.99 9,470,973	440,317	1,807,224 1,	1,792,456 13,5	13,510,970	1,199,99 9,668,129	452,929 1,8	1,824,624 1,77	1,778,269 13,	13,723,951
respected manuscriping improvement block strain. Home-to-School Transportation Small School District Bus Replacement Program				292'29					192,76					67,767
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET Funded Based on Fatter Formula Inc.			. "	13,205,185				13,5	13,578,737				13,	13,791,718
ECONOMIC RECOVERY TARGET PAYMENT			3/4					100%	I KOE				100%	une.
CALCULATE LCFF FLOOR									$\ $				a l	
Current year Funded ADA times Base per ADA Current year Funded ADA times Other RL per ADA Necessary Small School Allowance at 12-13 rates		12-13 Rate 4,982,32 57,94	18-19 ADA 1,208 99 1,208 99	6,023,575			12-13 Rate 4,982.32 57.94	19-20 ADA 1,208.99 6,0 1,208.99	6,023,575		4 _ 4.	12-13 20 Rate A 4,982,32 1,1 57.94 1,1	20-21 ADA 1,199,99 5, 1,199.99	5,978,734
2012-13 Categoricals Floor Adjustments				1,364,345				1,3	1,364,345				1,	1,364,345
2012-13 Categorical Program Entitlement Rate per ADA " cy ADA Less Fair Share Reduction		¥0		80.0			æ	œ	×			ě	ě	\$28 <b>1</b>
Non-CDE certified New Charter: District PY rate * CY ADA Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA LOCAI (CONTROL FUNDING FORMINIA II FEB IF OR		\$ 4,051.27	1,208.99	4,897,945		φ.	4,753.73	1,208.99 5,7	5,747,212		ب 4	\$ 4,753.73 1,1	1,199.99	5,704,428
CALCULATE LOFF PHASE-IN ENTITLEMENT				14,000,01				757	78170				F	117,034
LOCAL CONTROL FUNDING FORMULA TARGET COCAL CONTROL FUNDING FORMULA FLOOR				2018-19 13,205,185 12,355,914				201 13,5	2019-20 13,578,737 13,205,181				23, E.J.	2020-21 13,791,718 13,117,034
Current Year Gap Funding ECONOMIC RECOVERY PAYMENT			100.00%	849,271 849,271				100 00%	x - ¥7.9			97	100.00%	e 15 f
Miscellaneous Adjustments LCFE Entitlement before Minimum State Aid provision			1.80	13,205,185				13,5	13,578,737				13,	13,791,718
CALCULATE STATE AID Transition Entitlement Local Revenue (including Riba) Gross State (including Riba) CALCULATE MINIMUM STATE AID				13,205,185 (1,151,885) 12,053,300				13,5 (1,1)	13,578,737 (1,151,885) 12,426,852				13,	13,791,718 (1,151,885) 12,639,833
2012-13 RL/Charter Gen BG adjusted for ADA	12-13 Rate 5,040.25	Rate 18-19 ADA 0.25 1,208 99		N/A 6,093,612		12-13 Rate 1 5,040,25	19-20 ADA 1,208.99	9'9	N/A 6,093,612	-CT	12-13 Rate 20-; 5,040,25 1	20-21 ADA 1,199.99	ú	N/A 6,048,250
ADLA-13 NOS ANDWARE (BEINTERS) Minimum State Aid Adjustments Less Current Year Property Taxes/in Lieu Subtotal State Aid for Historical RL/Charter General BG Gaegorical trading from 2012-13 Charter Casegorical Block Grant adjusted for ADA Minimum State Aid Guarantee				(1,151,885) 4,941,727 1,364,345				(1.1) 4,9 1,3	(1,151,885) 4,941,727 1,364,345				1) 4 1	(1,151,885) 4,896,365 1,364,345
CHARTER SCHOOL MINIMUM STATE AID OFFSET Local Control Funding Formula Floor plus Funded Gap Minimum State Aid plus Property Taxes including RDA				* 1										31 0
Offset Minimum State Aid Prior to Offset Total Minimim State Aid with Offset				* * *										
TOYAL STATE AID Additional State Aid (Additional SA)				12.053,300				12,4	12,426,852				77	12,639,833
LCFF Phase-in Entitlement (Before COE transfer, Choice & Charter Supplemental)				13,205,185				13,5	13,578,737				13	13.791.718
CHANGE OVER PRIOR YEAR LCFF Entitlement PER ADA	5	58% 929,908		10.922		2.83%	373,552		11 221		1.57% 2	212,981		11 403
PER ADA CHANGE OVER PRIOR YEAR		79% 694				2.83%	309		11,231		2,33%	292		11,493
LCFF SOURCES INCLUDING EXCESS TAXES				Non-Basic Aid				Non-È	Non-Basic Aid				Non-	Non-Basic Aid
State Aid Property Taxes net of in-lieu Charter in-lieu Taxes		8.31% 924,278 0.49% 5,630	2	2018-19 12,053,300 1,151,885		3 10% 0 00%	Increase 373,552	20 <u>3</u> 12,4	2019-20 12,426,852 1,151,885			Increase 212,981	8 4 4	2020-21 12,639,833 1,151,885
LCFF pre COE, Choice, Supp		7.58% 929,908		13,205,185		2.83%	373,552	13,5	13,578,737		1.57% 2	212,981	13,	13,791,718

### 13.00.213   2019-30   2020-21   2021-22	Links: Fire the Coant and Annual			1					2
1,175,214   1,186,131   1,176,244   1,186,131   1,18	Summary of Funding			1					2/6/2019
1,156% 3,70% 3,46% 2,86% 2,28% 2,59% 10,7496 4,5195 4,70,973 9,668,129 9,96,380 10,75,206 4,75,206 4,70,973 9,668,129 9,96,380 10,76,294 11,756,294 1,788,531 1,792,462 1,80,724 1,80,7	Simple of Lorentz		2017-18		2018-19	2019-20	2020-21	2021-22	2022-23
1,156%   3,70%   3,46%   3,46%   10,23   10,234   10,24   10	Target Components:								
1776,526   91,51,195   9470,973   9,668,1129   9,950,380   10,123     1,719,512	COLA & Augmentation		1.56%		3.70%	3.46%	7.86%	2.92%	2.90%
1,719,515	Base Grant		8,755,206		9,154,195	9,470,973	9,668,129	9,950,380	10,238,900
1,719,515	Grade Span Adjustment		417,496		425,512	440,317	452,929	466,089	479,250
1,776,294   1,788,531   1,792,456   1,778,269   1,830,174   1,882   1,785,78   1,787,78   1,791,718   1,450,718   1,4192,291   1,460,718   1,450,718	Supplemental Grant		1,719,515		1,769,180	1,807,224	1,824,624	1,877,881	1,932,268
12,736,778   67,767	Concentration Grant		1,776,294		1,788,531	1,792,456	1,778,269	1,830,174	1,883,179
12,736,778	Add-ons		292,767		292,75	191,767	292,767	292,767	292.79
\$ 12,736,278 \$ 13,205,185 \$ 13,578,737 \$ 13,791,718 \$ 14,192,291 \$ 14,601    11,927,981	Total Target		12,736,278		13,205,185	13,578,737	13,791,718	14,192,291	14,601,364
S	Transition Components:								
11,227,981   TRUE   T	Target	Ş		ψ.			ı	ı	14,601,364
11,927,981	Funded Based on Target Formula (PY P-2)		FALSE		FALSE				TRUE
461,001 42,96640273% 100% 100% 100% 100% 100% 100% 100% 10	Floor		11,927,981		12,355,914	13,205,181	13,117,034	13,117,034	13.117.034
42.96644273% 100% 100% 100% 100% 100% 100% 100% 10	Remaining Need after Gap (informational only)		461,001			3	15.07		٠
\$ 12,275,277 \$ 13,205,185 \$ 13,578,737 \$ 13,791,718 \$ 14,192,291 \$ 14,601  \$ 12,275,277 \$ 13,205,185 \$ 13,578,737 \$ 13,791,718 \$ 14,192,291 \$ 14,601  \$ 9,562,926 \$ 10,475,661 \$ 10,849,213 \$ 11,073,938 \$ 11,474,511 \$ 11,885  \$ 1,146,255 \$ 10,475,661 \$ 1,577,639 \$ 1,565,895 \$ 1,565,895  \$ 1,146,255 \$ 1,151,885 \$ 1,151,885 \$ 1,151,885 \$ 1,151,885 \$ 1,151,885  \$ 1,146,255 \$ 1,151,885 \$ 1,151,885 \$ 1,151,885 \$ 1,151,885 \$ 1,151,885  \$ 1,275,277 \$ 13,205,185 \$ 13,578,737 \$ 13,791,718 \$ 14,192,291 \$ 14,601  \$ 1,275,277 \$ 13,205,185 \$ 13,578,737 \$ 13,791,718 \$ 14,192,291 \$ 14,601  \$ 1,28905,1467% \$ 25,89000000% \$ 25,89000000% \$ 25,890000000% \$ 25,890000000% \$ 25,89000000% \$ 25,89000000% \$ 25,89000000% \$ 25,890000000% \$ 25,80000000% \$ 25,80	Зар %		42.96644273%		100%	100%	100%	100%	100%
\$ 12,275,277 \$ 13,205,185 \$ 13,578,737 \$ 13,791,718 \$ 14,192,291 \$ 14,6  \$ 9,562,926 \$ 10,475,661 \$ 10,849,213 \$ 11,073,938 \$ 11,474,511 \$ 11,8  \$ 1,566,096 \$ 1,577,639 \$ 1,577,639 \$ 1,151,885 \$ 1,1	Current Year Gap Funding		347,296		849,271	i i	Q.	1(10)	ì
\$ 12,275,277 \$ 13,205,185 \$ 13,578,737 \$ 13,791,718 \$ 14,192,291 \$ 144,	Miscellaneous Adjustments				х	100	1 91		ì
\$ 13,275,277 \$ 13,205,185 \$ 13,578,737 \$ 13,791,718 \$ 14,192,291 \$ 14,6  \$ 2017-18	Economic Recovery Target		E			*	9	S #6	3 ()
\$ 12,275,277 \$ 13,205,185 \$ 13,578,737 \$ 13,791,718 \$ 14,192,291 \$ 14,192,791 \$ 14,192,791 \$ 14,192,791 \$ 14,192,791 \$ 14,192,791 \$ 14,192,791 \$ 14,192,791 \$ 14,192,791 \$ 11,013,938 \$ 11,013,938 \$ 11,1013,835 \$ 11,192,791 \$ 11	Additional State Aid		200		((*)	•	ì	*	
\$ 9,562,926 \$ 10,475,661 \$ 10,849,213 \$ 11,073,938 \$ 11,474,511 \$ 11,8  1,566,096    1,577,639    1,577,639    1,565,895    1,565,895    1,565,895    1,151,885	Total LCFF Entitlement	\$		\$			13,791,718 \$		14,601,364
\$ 9,562,926 \$ 10,475,661 \$ 10,849,213 \$ 11,073,938 \$ 11,474,511 \$ 11,1588 \$ 11,474,511 \$ 11,1588 \$ 11,474,511 \$ 11,1588 \$ 11,474,511 \$ 11,1588 \$ 11,566,096 \$ 1,577,639 \$ 1,577,639 \$ 1,555,895 \$ 1,556,895 \$ 1,566,096 \$ 1,151,885 \$ 1,15	Components of LCFF By Object Code		2017-18		2018-19	2019-20	2020-21	2021-22	2022-23
soses) 1,566,096 1,577,639 1,151,885	8011 - State Aid	s	ı	ļ				ı.	11 883 584
soses) 1,566,096 1,577,639 1,151,885	8011 - Fair Share		9						
Taxes         1,566,096         1,577,639         1,517,639         1,555,895         1,565,895         1,565,895         1,565,895         1,565,895         1,565,895         1,565,895         1,565,895         1,565,895         1,51885         1,151,885         1,15	8311 & 8590 - Categoricals		<b>3</b> 0			×	3		ě
Taxes y Taxes         1,146,255         1,151,885	EPA (for LCFF Calculation purposes)		1,566,096		1,577,639	1,577,639	1,565,895	1,565,895	1,565,895
y Taxes in-lieu	8021 to 8089 - Property Taxes		1,146,255		1.151.885	1.151.885	1.151.885	1 151 885	1 151 885
in-lieu 1,146,255 1,151,885 1,181,885 1,181,885 1,181,885 1,181,885 1,181,885 1,181,885 1,181,88	8096 - In-Lieu of Property Taxes		Ü		3903	, i			200/201/2
nding \$ 12,275,277 \$ 13,205,185 \$ 13,578,737 \$ 13,791,718 \$ 14,192,291 \$ 100	Property Taxes net of in-lieu		1,146,255		1,151,885	1,151,885	1,151,885	1,151,885	1,151,885
Non-Basic Aid   Non-Basic Aid   Non-Basic Aid   Non-Basic Aid   S   S   S   S   S   S   S   S   S	TOTAL FUNDING	s	- 20	45			100	L.E.	14,601,364
shading         shading <t< td=""><td>Basic Aid Status</td><td></td><td>Non-Basic Aid</td><td>&lt;</td><td>on-Basic Aid</td><td>Non-Basic Aid</td><td>Non-Basic Aid</td><td>Non-Basic Aid</td><td>Non-Basic Aid</td></t<>	Basic Aid Status		Non-Basic Aid	<	on-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
nding \$ 12,275,277 \$ 13,205,185 \$ 13,578,737 \$ 13,791,718 \$ 14,192,291 \$ 5		Ś	<b>S</b>						9
silphane         \$ 12,275,277         \$ 13,205,185         \$ 13,578,737         \$ 13,791,718         \$ 14,192,291         \$           nit - Annual         25.89051467%         25.89000000%         25.890000		s	\$	\$	\$	. •	٠ <b>٠</b>	\$	Ĝ
sted Revenue Limit - Annual       25.89051467%       25.89000000%       25.89000000%       25.89000000%       25.89000000%         sted Revenue Limit - P-2       25.89051467%       25.89000000%       25.89000000%       25.89000000%       25.89000000%         FF Calculation purposes)       \$ 1,566,096       \$ 1,577,639       \$ 1,577,639       \$ 1,565,895       \$ 1,565,895         A, Prior Year Accrual)       \$ 1,577,639       \$ 1,577,639       \$ 1,565,895       \$ 1,565,895         A, Prior Year Adjustment ss Prior Year Adjustment ss Prior Year Accrual)       8,301       0       (0)	Total Phase-In Entitlement	s		S	1				14,601,364
Annual 25.89051467% 25.890000000% 25.890000000% 25.89000000% 25.89000000% 25.8900000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.8900000000% 25.890000000% 25.890000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.890000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.89000000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.89000000000% 25.8900000000% 25.89000000000000% 25.89000000000000000000000000000000000000	EPA Details								
2-2 25.89000000% 25.890000000% 25.8900000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.89000000000% 25.89000000000% 25.89000000000% 25.89000000000000000000000000000000000000	% of Adjusted Revenue Limit - Annual		25.89051467%		25.89000000%	25.89000000%	25.89000000%	25.89000000%	25.89000000%
\$ 1,566,096 \$ 1,577,639 \$ 1,577,639 \$ 1,565,895 \$ 1,565,895 \$ 3ipt  1,566,096	% of Adjusted Revenue Limit - P-2		25.89051467%		25.89000000%	25.89000000%	25.89000000%	25.89000000%	25.89000000%
1,566,096 1,577,639 1,577,639 1,565,895 1,565,895	EPA (for LCFF Calculation purposes)	ς,		ν.					1,565,895
djustment 8,301 0 (0)	(P-2 plus Current Year Accrual)		1,566,096		1,577,639	1,577,639	1,565,895	1,565,895	1,565,895
rual) 8,301	8019 - EPA, Prior Year Adjustment								
	(P-A less Prior Year Accrual)		8,301		¥	16	0	(0)	(0)
	Accrual (from Assumptions)		•		12000	15	<b>(</b> )	ŧí	×

Summary of Student Population						2/0/2019
Indunicated Dunil Downlation						
Industricated Dunil Domitation	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
and produced a spirit operation						
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
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
Rolling %, Supplemental Grant	93.7300%	92.3400%	91.1700%	90.1400%	90.1400%	90.1400%
Rolling %, Concentration Grant	93.7300%	92.3400%	91.1700%	90.1400%	90.1400%	90.1400%
FUNDED ADA						
Adjusted Base Grant ADA	Prior Year	Current Year	Prior Year	Current Year	Current Year	Current Year
Grades TK-3	558.15	548.34	548.34	548.34	548.34	548.34
Grades 4-6	395.84	383.56	383.56	380.56	380.56	380.56
Grades 7-8	246.13	277.09	277.09	271.09	271.09	271.09
Grades 9-12	٠		2.	ä		
Total Adjusted Base Grant ADA	1,200.12	1,208.99	1,208.99	1,199.99	1,199.99	1,199.99
Necessary Small School ADA	Current year	Current vear				
Grades TK-3	ě.	v	•	8	9	ŷ
Grades 4-6	8	w	*	*	٠	ē
Grades 7-8	*	×	ж	*	9	•
Grades 9-12	*	٠	*	à		
Total Necessary Small School ADA	•			٠	230	Æ
Total Funded ADA	1200.12	1208.99	1208.99	1199.99	1199.99	1199.99
ACTUAL ADA (Current Year Only)						
Grades TK-3	530.62	548.34	548.34	548.34	548.34	548.34
Grades 4-6	384.56	383.56	380.56	380.56	380.56	380.56
Grades 7-8	254.97	277.09	271.09	271.09	271.09	271.09
Grades 9-12	£2	v	*	*	×	2
Total Actual ADA	1,170.15	1,208.99	1,199.99	1,199.99	1,199.99	1,199.99
Funded Difference (Funded ADA less Actual ADA)	29.97	C#66	9.00	200		(1)

LCAP Percentage to Increase or Improve						
Services						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concen \$ Current year Percentage to Increase or Improve Si	3,495,809 \$ 40.13%	3,557,711 \$ 37.14%	3,599,680 \$ 36.32%	3,602,893 \$ 35.60%	3,708,055 \$ 35.60%	3,815,447 35.60%



View

11/27/2018 12:15:39 PM camarena@hesdk8 org Create Date: 11/26/2018 6:02:59 PM 1.17 - FRPM/English Learner/Foster Youth - Count Print Date: User ID: Heber Elementary School Type: ALL ALL School: SNAPSHOT

				(6)100110011011011011011011011011011011011	(6)				
			Free/Reduce	d Meal Eligibil	Free/Reduced Meal Eligibility Counts Based On:	On:			
School School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Homeless (1)	Migrant Program: 135	Direct Certification	Undupficated Efigible Free/Reduced	EL Funding Elicible (2)	Total Unduplicated FRPWEL Eligible Count (3)
0135657 Dogwood Elementary	568	423	2	0	47	241	442		
6008502 Heber Elementary	669	610	ις.	4	66	292	622		
TOTAL - Selected Schools	1267	1033	7	4	146	533	1064		
			Ct Free/Reduce	Charter School(s)	Charter School(s) Free/Reduced Meal Eligibility Counts Based On:	i			
School School Name	Total	Free & Reduced Meal Program:		Homeless	Migrant	Direct	Unduplicated Eligible Free/Reduced	EL Funding	Total Unduplicated FRPM/EL Eligible
TOTAL - Selected Schools					riogiani. 195	Cerumanon	mean Counts	Eligible (2)	Count (3)
OTAL LEA	1267	1033	7	4	146	533	1064	621	1142

This report includes students with Primary and Short Term enrollment in grade levels K-12, UE and US only. Students enrolled in Adult Education Schools are not included in this report.

Students with multiple qualifying records as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.

(1) Homeless counts are based on Education Program record with an Education Program Membership Code 191 (Homeless).

(2) For Funding, Eligible English Learners are students with an English Language Acquisition Status of 'EL' on Fall 1 Census Day,

(3) Total Unduplicated FRPM/EL Eligibility Count will always equal enrollment count for Juvenile Court schools

This report is confidential and use is restricted to authorized individuals

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The data on this report is filtered by the user selections that appear on the last page of this report.

SACS2018ALL Financial Reporting Software - 2018.2.0 3/9/2019 9:51:21 AM

13-63131-0000000

## Second 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)
- 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.

PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid.

PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

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.

PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

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. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.

PASSED

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-GOAL\*FUNCTION-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 GOAL\*FUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

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

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

PASSED

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

PASSED

INTRAFD-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.  $\underline{ \text{PASSED} }$ 

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 O1CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

PASSED

# EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 011) must be opened and saved.

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.