

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: December 10, 2019 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- ☒ **POSITIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- ☐ **QUALIFIED CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- ☐ **NEGATIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: David Ostermann Telephone: 760-337-6530
Title: Chieff Business Official E-mail: Dostermann@hesdk8.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

EXECUTIVE SUMMARY

First Interim Report 2019-2020

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

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

Heber Elementary School Districts' First Interim report has these normal scenarios as part of the revision. The July 1st Original budget for 2019-2020 revenues are based upon the 2018-2019 P2ADA. While the current year's enrollment numbers are slightly better than projected, the ADA will remain the same for current year and multi-year projections. This is an area which we will continue watch and the possibility of a higher ADA which will help in the multi-year projections. An increase in revenues from the State for reimbursement of districts providing services to preschoolers are included in this budget. This new revenue is now able to be reflected in our budget as CDE has provided the dollar amount to districts. The amount of \$81,090 is included and although there is some debate as in what form these dollars will continue, the \$81,090 is included in the multi-year projections. In the area of special education revenues, a small increase was included for equalization of all SELPA's throughout the State. This small amount (\$9,200) is conservative of what the actual amount could be. These dollars must pass through the local SELPA and could affect the amount received. Other revenues were adjusted for carryover (dollars not spent in the previous year), current year awards (not known at the time of budget adoption), and revenues to reflect the new estimated ADA amounts (such as lottery or mandated cost reimbursements). The final point on revenues is the anticipated COLA for the 2020-2021 fiscal year. Original estimates had the COLA at 3.00%. In the past week, the LAO has revised this figure to 1.79% increase for the 2020-2021 fiscal year. This number is now reflected in our projections. Although this COLA figure is less than anticipated, the State, according to Prop. 98 calculations will need to provide additional funding for schools beyond the COLA. With the uncertainties of what or how this will be done, no additional revenues are added.

Like the revenues projections, many changes occur with the expenses. Since we now know the current staffing, the budget lines for salaries and benefits are changed to reflect the actual staffing and not the projected staffing level. Some expenditures which were designated in an object code have been reallocated to another object code which explains some of the changes in expenses. An example of this is some costs budgeted for extra teacher hours (object 1170) such as in the LCAP Goal 2 Action 1 have been reallocated into budgets for materials, supplies, (object 4300) or trainings (object 5200). The total amount of dollars budgeted to

that action has remained the same. As Heber had carryover with revenues, carryover occurs with expenses as well. To allocate these properly, these dollars, which were part of the ending balance, either on as legally restricted, or as designated in the unrestricted ending balance are now in their correct expense object code and not in the ending balances.

Overall, this first interim report is conservative. Much will be known with the January Governor's budget proposal for 2020-2021. With his report, we will see how the priorities the Governor is planning on providing. This could be in new categorical programs, more funding for special education or additional dollars to help with the long-term pension issues.

The message of this report remains the same as other interim reports: Heber must continue to analyze and adjust all the assumptions of the current and the multi-year projections. We must understand how the rising costs of CalSTRS and CalPERS is eating away at both the new money and the reserves. We must understand how the we spend our dollars in staffing, programs, "stuff", or through negotiations will affect future budgets and decisions. We must work together to manage the resources we have for the desired outcomes we want to achieve.

HEBER ELEMENTARY SCHOOL DISTRICT

2019-2020 First Interim Budget

December 10, 2019

The following narrative provides Administration's comments and notations for the Heber Elementary School District's 2019-2020 fiscal year proposed first interim budget.

The 2019-20 first interim financial report has been revised using information provided by School Services of California and based on the Governor's signed budget, as well as the District's enrollment and attendance assumptions.

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

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

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

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

- District Certification of Interim Report (Form CI)
- SACS Technical Review Checks
- Average Daily Attendance (Form AI)
- Multiyear Projections (Form MYP)
- Summary of Inter-Fund Activities (Form SIA)
- Criteria and Standards Review (Form 01CSI)
- Special Education MOE (Form SEMAI)
- LCFF Calculator & Summary
- 2019-20 CALPADS 1.17 Report
- 2019-20 Cash Flow

FY2019-20 FIRST INTERIM REVENUES

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

The projected P-2 ADA (average daily attendance) for 2019-20 is 1,203.40. This is based on the 2019-20 CBEDs report plus 11.45 Imperial County Office of Education (ICOE) operated programs ADA. Revenues were decreased in anticipation to the disallowing of some free and reduced lunch applications which will affect the supplemental and concentration funding.

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

Increase of \$197,754 is due to carryover from 2018-2019 and adjustments to current year awards. With the uncertainty of the Federal Budget at adoption, a conservative approach was used in the original budgeted Federal Revenues.

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

Restricted State revenues increased due to the State Preschool dollars as well as increased projections in lottery and after school revenues.

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

Local revenues increased due to more anticipated interest revenues, dollars from leases, and a increase in the SELPA transfer.

FY2019-20 FIRST INTERIM EXPENDITURES

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

Certificated Salaries decreased by \$98,484 several factors contributed to this including the knowing the costs of current staff, along with the step and column. Some costs budgeted for extra hours such as in in the LCAP Goal 2 Action 1 have been reallocated into budgets for materials, supplies, or trainings. The total amount of dollars budgeted to that action has remained the same.

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

Classified Salaries increase by \$38,377. Staff moving into full time status along with the cost increase to pupil supervisors.

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

Employee Benefits remained unchanged

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

Books and supplies increased by \$298,123. The reasons vary but the dollars which were part of the ending balance needed to be included in budget object lines, so they may be spent is the biggest reason. Another large reason in with the additional Federal revenues, most of those dollars were budgeted into the books and supplies as well as the services and other operating expenditures object codes.

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

Services and Other Operating Expenditures increased by \$77,409. Like books and supply expenditures, the reasons vary but the dollars which were part of the ending balance needed to be included in budget object lines, so they may be spent is the biggest reason. Another large reason in with the additional Federal revenues, most of those dollars were budgeted into the books and supplies as well as the services and other operating expenditures object codes.

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

Capital Outlay decreased by \$59,689. Part of the ending balance for 2018-2019 included the District portion of a new bus after an Imperial County grant is applied.

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)

Remained unchanged

Other Sources/Uses (Form 01, page1, line D2a-b)

No budget projected for Other Sources/Uses during 2019-2020 school year.

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

Contributions to Restricted Programs decreased by \$39,296 to reflect new teacher costs to special education which were lower than last year.

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

The projected 2019-20 Unrestricted/Restricted General Fund balance is \$4,074,690 which is designated as follows:

Revolving Cash	\$ 1,000
Economic Uncertainties	\$2,894,497
Restricted Fund balance	\$ 30,193
Facilities	\$ 400,000
Library Books	\$ 50,000
Technology	\$ 300,000
Textbook Adoption	\$ 400,000

Total available reserves percent at the end of FY2019-20 is projected to be 24.3%. These numbers do not reflect the dollars in fund 170, the Special reserve fund.

The District is projecting to end with a planned deficit of \$641,042 with \$416,395 from the unrestricted side of the budget. It is too early to tell if this projected deficit will get worse or better. As Heber goes through the year, a better realization of the true deficit will be known.

FY2020-21 & FY2021-22 MULTI-YEAR PROJECTIONS

LCFF Sources

LCFF sources were adjusted as per the LCFF calculator provided by the Imperial County Office of Education – Fiscal Advisory Services. FY2020-2021 estimated LCFF revenue is \$13,676,939 and \$14,055,336 for FY2021-2022. Average daily attendance was reduced due to decreased enrollment projections for this year. This ADA number will be adjusted as our enrollment is confirmed.

Federal Revenues

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

State Revenues

State Revenues are assumed to be flat in 2020-2021. The District does have the dollars for pre-school services of \$81,000 included in the multi-year. We will know more in January if this is correct.

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

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

Certificated Salaries & Classified Salaries

Salaries were adjusted to reflect step and column increases. LCAP expenditures were included as per the current adopted plan for both years. The second teacher on special assignment was added back to the LCAP.

Employee Benefits

Employee Benefits were adjusted to reflect increases in STRS and PERS. STRS will increase to 18.40% in FY2020-21 and 18.10% in FY2021-22-20. PERS will increase to 22.7% in FY2020-21 and 24.6% in 2021-22. A possible increase to H&W premiums was also added.

Books and Supplies & Services and Other Operating Expenditures

Books and supplies & Services and Other Operating Expenditures were adjusted to reflect no carryover. Expenditures calculated according to current shifts in cost objectives and alignment to current spending trends. Dollars were added in anticipation of a new textbook adoption.

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 \$1,577,288.92 during FY2020-21 and \$1,698,817.66 during FY2021-22. 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 2020-2021 Unrestricted/Restricted General Fund balance is \$2,787,982.72 which is designated as follows:

Revolving Cash	\$ 1,000
Economic Uncertainties	\$1,636,988
Restricted Fund balance	\$ 994
Facilities	\$ 400,000

Library Books	\$ 50,000
Technology	\$ 300,000
Textbook Adoption	\$ 400,000
 Fund 170	 \$ 396,000

Total available reserves percent at the end of FY2018-19 including fund 170 is projected to be 18.3%

The projected 2021-2022 Unrestricted/Restricted General Fund balance is \$1,286,906.98 which is designated as follows:

Revolving Cash	\$ 1,000
Economic Uncertainties	\$ 280,804
Restricted Fund balance	\$ 6,103
Facilities	\$ 400,000
Library Books	\$ 50,000
Technology	\$ 300,000
Textbook Adoption	\$ 250,000
 Fund 170	 \$ 400,000

Total available reserves percent at the end of FY2021-22 including fund 170 is projected to be 9.35%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	13,618,640.00	13,618,640.00	3,589,147.93	13,481,640.00	(137,000.00)	-1.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	219,816.00	219,816.00	0.00	308,212.00	88,396.00	40.2%
4) Other Local Revenue		8600-8799	47,000.00	47,000.00	21,922.17	95,000.00	48,000.00	102.1%
5) TOTAL, REVENUES			13,885,456.00	13,885,456.00	3,611,070.10	13,884,852.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,975,568.00	5,975,568.00	1,898,077.48	5,916,584.00	58,984.00	1.0%
2) Classified Salaries		2000-2999	1,831,824.00	1,831,824.00	521,134.71	1,851,386.00	(19,562.00)	-1.1%
3) Employee Benefits		3000-3999	2,730,189.00	2,730,189.00	715,474.50	2,719,923.00	10,266.00	0.4%
4) Books and Supplies		4000-4999	858,050.00	858,050.00	255,254.36	834,931.00	23,119.00	2.7%
5) Services and Other Operating Expenditures		5000-5999	1,267,964.00	1,267,964.00	419,000.07	1,335,208.00	(67,244.00)	-5.3%
6) Capital Outlay		6000-6999	90,000.00	90,000.00	0.00	59,500.00	30,500.00	33.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	293,188.00	293,188.00	44,214.76	293,188.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(88,809.00)	(88,809.00)	0.00	(113,194.00)	24,385.00	-27.5%
9) TOTAL, EXPENDITURES			12,957,974.00	12,957,974.00	3,853,155.88	12,897,526.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			927,482.00	927,482.00	(242,085.78)	987,326.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,443,017.00)	(1,443,017.00)	0.00	(1,403,721.00)	39,296.00	-2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,443,017.00)	(1,443,017.00)	0.00	(1,403,721.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(515,535.00)	(515,535.00)	(242,085.78)	(416,395.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,841,506.00	3,841,506.00		4,460,892.00	619,386.00	16.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,841,506.00	3,841,506.00		4,460,892.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,841,506.00	3,841,506.00		4,460,892.00		
2) Ending Balance, June 30 (E + F1e)			3,325,971.00	3,325,971.00		4,044,497.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,285,000.00	1,285,000.00		1,150,000.00		
Textbooks	0000	9780	400,000.00					
Library Books	0000	9780	50,000.00					
Facilities	0000	9780	400,000.00					
Technology	0000	9780	300,000.00					
Bus Grant	0000	9780	60,000.00					
Site-Department Carryover	0000	9780	75,000.00					
Textbooks	0000	9780		400,000.00				
Library Books	0000	9780		50,000.00				
Facilities	0000	9780		400,000.00				
Technology	0000	9780		300,000.00				
Bus Grant	0000	9780		60,000.00				
Site-Department Carryover	0000	9780		75,000.00				
Textbooks	0000	9780				400,000.00		
Library Books	0000	9780				50,000.00		
Facilities	0000	9780				400,000.00		
Technology	0000	9780				300,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,040,971.00	2,040,971.00		2,894,497.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	10,714,828.00	10,714,828.00	2,973,674.00	10,564,784.00	(150,044.00)	-1.4%
Education Protection Account State Aid - Current Year		8012	1,748,927.00	1,748,927.00	480,485.00	1,868,036.00	119,109.00	6.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	(137,000.00)	(137,000.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	10,476.00	10,476.00	0.00	10,204.00	(272.00)	-2.6%
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	1,302,807.00	1,302,807.00	0.00	1,330,805.00	27,998.00	2.1%
Unsecured Roll Taxes		8042	114,171.00	114,171.00	132,738.92	127,369.00	13,198.00	11.6%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	10,000.00	10,000.00	1,149.87	10,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(285,569.00)	(285,569.00)	0.00	(295,558.00)	(9,989.00)	3.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	3,000.00	3,000.00	1,100.14	3,000.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			13,618,640.00	13,618,640.00	3,589,147.93	13,481,640.00	(137,000.00)	-1.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			13,618,640.00	13,618,640.00	3,589,147.93	13,481,640.00	(137,000.00)	-1.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630							
Other NCLB / Every Student Succeeds Act	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	38,616.00	38,616.00	0.00	38,616.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	181,200.00	181,200.00	0.00	188,506.00	7,306.00	4.0%
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	81,090.00	81,090.00	New
TOTAL, OTHER STATE REVENUE			219,816.00	219,816.00	0.00	308,212.00	88,396.00	40.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	17,012.27	60,000.00	20,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	7,000.00	7,000.00	4,909.90	35,000.00	28,000.00	400.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			47,000.00	47,000.00	21,922.17	95,000.00	48,000.00	102.1%
TOTAL, REVENUES			13,885,456.00	13,885,456.00	3,611,070.10	13,884,852.00	(604.00)	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)
Certificated Teachers' Salaries		1100	5,055,472.00	5,055,472.00	1,595,272.79	4,994,488.00	60,984.00	1.2%
Certificated Pupil Support Salaries		1200	67,500.00	67,500.00	21,109.60	65,500.00	2,000.00	3.0%
Certificated Supervisors' and Administrators' Salaries		1300	836,596.00	836,596.00	281,695.09	841,096.00	(4,500.00)	-0.5%
Other Certificated Salaries		1900	16,000.00	16,000.00	0.00	15,500.00	500.00	3.1%
TOTAL, CERTIFICATED SALARIES			5,975,568.00	5,975,568.00	1,898,077.48	5,916,584.00	58,984.00	1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	148,578.00	148,578.00	31,126.88	146,679.00	1,899.00	1.3%
Classified Support Salaries		2200	662,565.00	662,565.00	197,290.81	670,565.00	(8,000.00)	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	188,338.00	188,338.00	56,309.96	188,338.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	638,742.00	638,742.00	188,711.14	658,203.00	(19,461.00)	-3.0%
Other Classified Salaries		2900	193,601.00	193,601.00	47,695.92	187,601.00	6,000.00	3.1%
TOTAL, CLASSIFIED SALARIES			1,831,824.00	1,831,824.00	521,134.71	1,851,386.00	(19,562.00)	-1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,012,002.00	1,012,002.00	308,728.22	1,001,017.00	10,985.00	1.1%
PERS		3201-3202	280,162.00	280,162.00	82,683.07	285,250.00	(5,088.00)	-1.8%
OASDI/Medicare/Alternative		3301-3302	219,681.00	219,681.00	63,464.32	221,220.00	(1,539.00)	-0.7%
Health and Welfare Benefits		3401-3402	950,176.00	950,176.00	175,915.17	942,876.00	7,300.00	0.8%
Unemployment Insurance		3501-3502	4,459.00	4,459.00	1,184.98	4,461.00	(2.00)	0.0%
Workers' Compensation		3601-3602	263,709.00	263,709.00	83,498.74	265,099.00	(1,390.00)	-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			2,730,189.00	2,730,189.00	715,474.50	2,719,923.00	10,266.00	0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	37,420.00	37,420.00	11,291.43	25,000.00	12,420.00	33.2%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	744,930.00	744,930.00	157,273.38	686,331.00	58,599.00	7.9%
Noncapitalized Equipment		4400	75,700.00	75,700.00	86,689.55	123,600.00	(47,900.00)	-63.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			858,050.00	858,050.00	255,254.36	834,931.00	23,119.00	2.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	131,000.00	131,000.00	26,885.69	154,000.00	(23,000.00)	-17.6%
Dues and Memberships		5300	11,700.00	11,700.00	10,065.00	11,700.00	0.00	0.0%
Insurance		5400-5450	71,820.00	71,820.00	82,865.31	82,866.00	(11,046.00)	-15.4%
Operations and Housekeeping Services		5500	345,000.00	345,000.00	115,779.08	345,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	126,500.00	126,500.00	16,271.66	119,501.00	6,999.00	5.5%
Transfers of Direct Costs		5710	(28,206.00)	(28,206.00)	0.00	(29,022.00)	816.00	-2.9%
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	561,550.00	561,550.00	151,915.89	602,563.00	(41,013.00)	-7.3%
Communications		5900	48,600.00	48,600.00	15,217.44	48,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,267,964.00	1,267,964.00	419,000.07	1,335,208.00	(67,244.00)	-5.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	90,000.00	90,000.00	0.00	59,500.00	30,500.00	33.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			90,000.00	90,000.00	0.00	59,500.00	30,500.00	33.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	116,500.00	116,500.00	0.00	116,500.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	86,688.00	86,688.00	44,214.76	86,688.00	0.00	0.0%
Other Debt Service - Principal		7439	90,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			293,188.00	293,188.00	44,214.76	293,188.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(28,809.00)	(28,809.00)	0.00	(53,194.00)	24,385.00	-84.6%
Transfers of Indirect Costs - Interfund		7350	(60,000.00)	(60,000.00)	0.00	(60,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(88,809.00)	(88,809.00)	0.00	(113,194.00)	24,385.00	-27.5%
TOTAL, EXPENDITURES			12,957,974.00	12,957,974.00	3,853,155.88	12,897,526.00	60,448.00	0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,443,017.00)	(1,443,017.00)	0.00	(1,403,721.00)	39,296.00	-2.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,443,017.00)	(1,443,017.00)	0.00	(1,403,721.00)	39,296.00	-2.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,443,017.00)	(1,443,017.00)	0.00	(1,403,721.00)	39,296.00	-2.7%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	913,918.00	913,918.00	26,388.81	1,111,672.00	197,754.00	21.6%
3) Other State Revenue		8300-8599	842,548.00	842,548.00	39,049.76	856,017.00	13,469.00	1.6%
4) Other Local Revenue		8600-8799	196,688.00	196,688.00	75,321.71	235,872.00	39,184.00	19.9%
5) TOTAL, REVENUES			1,953,154.00	1,953,154.00	140,760.28	2,203,561.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,020,736.00	1,020,736.00	277,972.88	981,236.00	39,500.00	3.9%
2) Classified Salaries		2000-2999	790,195.00	790,195.00	205,890.09	809,010.00	(18,815.00)	-2.4%
3) Employee Benefits		3000-3999	1,157,155.00	1,157,155.00	154,398.33	1,167,617.00	(10,462.00)	-0.9%
4) Books and Supplies		4000-4999	234,608.00	234,608.00	129,563.23	555,850.00	(321,242.00)	-136.9%
5) Services and Other Operating Expenditures		5000-5999	164,668.00	164,668.00	16,408.06	174,833.00	(10,165.00)	-6.2%
6) Capital Outlay		6000-6999	0.00	0.00	17,100.00	90,189.00	(90,189.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	28,809.00	28,809.00	0.00	53,194.00	(24,385.00)	-84.6%
9) TOTAL, EXPENDITURES			3,396,171.00	3,396,171.00	801,332.59	3,831,929.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,443,017.00)	(1,443,017.00)	(660,572.31)	(1,628,368.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,443,017.00	1,443,017.00	0.00	1,403,721.00	(39,296.00)	-2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,443,017.00	1,443,017.00	0.00	1,403,721.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(660,572.31)	(224,647.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	38,154.00	38,154.00		254,840.00	216,686.00	567.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,154.00	38,154.00		254,840.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,154.00	38,154.00		254,840.00		
2) Ending Balance, June 30 (E + F1e)			38,154.00	38,154.00		30,193.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	38,154.00	38,154.00		30,193.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	204,580.00	204,580.00	0.00	209,839.00	5,259.00	2.6%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	336,390.00	336,390.00	25,289.81	336,390.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	265,000.00	265,000.00	0.00	353,614.00	88,614.00	33.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	36,000.00	36,000.00	0.00	47,897.00	11,897.00	33.0%

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 Student Program	4201	8290	0.00	0.00	1,099.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	55,000.00	55,000.00	0.00	123,335.00	68,335.00	124.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630							
Other NCLB / Every Student Succeeds Act	5630	8290	16,948.00	16,948.00	0.00	40,597.00	23,649.00	139.5%
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			913,918.00	913,918.00	26,388.81	1,111,672.00	197,754.00	21.6%
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 Materials		8560	63,600.00	63,600.00	0.00	71,968.00	8,368.00	13.2%
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	195,767.00	195,767.00	0.00	212,463.00	16,696.00	8.5%
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	583,181.00	583,181.00	39,049.76	571,586.00	(11,595.00)	-2.0%
TOTAL, OTHER STATE REVENUE			842,548.00	842,548.00	39,049.76	856,017.00	13,469.00	1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	196,688.00	196,688.00	75,321.71	235,872.00	39,184.00	19.9%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			196,688.00	196,688.00	75,321.71	235,872.00	39,184.00	19.9%
TOTAL, REVENUES			1,953,154.00	1,953,154.00	140,760.28	2,203,561.00	250,407.00	12.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	690,133.00	690,133.00	167,026.49	650,633.00	39,500.00	5.7%
Certificated Pupil Support Salaries		1200	282,931.00	282,931.00	98,427.76	282,931.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	47,672.00	47,672.00	12,518.63	47,672.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,020,736.00	1,020,736.00	277,972.88	981,236.00	39,500.00	3.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	243,740.00	243,740.00	54,369.00	238,740.00	5,000.00	2.1%
Classified Support Salaries		2200	312,149.00	312,149.00	100,429.41	322,149.00	(10,000.00)	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	49,500.00	49,500.00	10,881.95	45,000.00	4,500.00	9.1%
Clerical, Technical and Office Salaries		2400	36,300.00	36,300.00	7,621.58	36,300.00	0.00	0.0%
Other Classified Salaries		2900	148,506.00	148,506.00	32,588.15	166,821.00	(18,315.00)	-12.3%
TOTAL, CLASSIFIED SALARIES			790,195.00	790,195.00	205,890.09	809,010.00	(18,815.00)	-2.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	701,633.00	701,633.00	47,053.02	691,721.00	9,912.00	1.4%
PERS		3201-3202	129,326.00	129,326.00	33,349.66	139,769.00	(10,443.00)	-8.1%
OASDI/Medicare/Alternative		3301-3302	75,205.00	75,205.00	19,560.27	76,341.00	(1,136.00)	-1.5%
Health and Welfare Benefits		3401-3402	194,538.00	194,538.00	37,530.04	202,339.00	(7,801.00)	-4.0%
Unemployment Insurance		3501-3502	1,053.00	1,053.00	237.42	1,042.00	11.00	1.0%
Workers' Compensation		3601-3602	55,400.00	55,400.00	16,667.92	56,405.00	(1,005.00)	-1.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,157,155.00	1,157,155.00	154,398.33	1,167,617.00	(10,462.00)	-0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	63,600.00	63,600.00	71,326.56	233,331.00	(169,731.00)	-266.9%
Books and Other Reference Materials		4200	1,000.00	1,000.00	503.73	1,000.00	0.00	0.0%
Materials and Supplies		4300	156,725.00	156,725.00	57,101.03	308,236.00	(151,511.00)	-96.7%
Noncapitalized Equipment		4400	13,283.00	13,283.00	631.91	13,283.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			234,608.00	234,608.00	129,563.23	555,850.00	(321,242.00)	-136.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	53,604.00	53,604.00	1,060.40	60,773.00	(7,169.00)	-13.4%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	56,313.00	56,313.00	12,417.66	56,313.00	0.00	0.0%
Transfers of Direct Costs		5710	28,206.00	28,206.00	0.00	29,022.00	(816.00)	-2.9%
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	26,545.00	26,545.00	2,930.00	28,725.00	(2,180.00)	-8.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			164,668.00	164,668.00	16,408.06	174,833.00	(10,165.00)	-6.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	50,000.00	(50,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	17,100.00	40,189.00	(40,189.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	17,100.00	90,189.00	(90,189.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	28,809.00	28,809.00	0.00	53,194.00	(24,385.00)	-84.6%
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			28,809.00	28,809.00	0.00	53,194.00	(24,385.00)	-84.6%
TOTAL, EXPENDITURES			3,396,171.00	3,396,171.00	801,332.59	3,831,929.00	(435,758.00)	-12.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,443,017.00	1,443,017.00	0.00	1,403,721.00	(39,296.00)	-2.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,443,017.00	1,443,017.00	0.00	1,403,721.00	(39,296.00)	-2.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,443,017.00	1,443,017.00	0.00	1,403,721.00	39,296.00	-2.7%

Resource	Description	2019-20 Projected Year Totals
5640	Medi-Cal Billing Option	7,719.00
6512	Special Ed: Mental Health Services	22,474.00
Total, Restricted Balance		30,193.00

2019-20 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	13,618,640.00	13,618,640.00	3,589,147.93	13,481,640.00	(137,000.00)	-1.0%
2) Federal Revenue		8100-8299	913,918.00	913,918.00	26,388.81	1,111,672.00	197,754.00	21.6%
3) Other State Revenue		8300-8599	1,062,364.00	1,062,364.00	39,049.76	1,164,229.00	101,865.00	9.6%
4) Other Local Revenue		8600-8799	243,688.00	243,688.00	97,243.88	330,872.00	87,184.00	35.8%
5) TOTAL, REVENUES			15,838,610.00	15,838,610.00	3,751,830.38	16,088,413.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,996,304.00	6,996,304.00	2,176,050.36	6,897,820.00	98,484.00	1.4%
2) Classified Salaries		2000-2999	2,622,019.00	2,622,019.00	727,024.80	2,660,396.00	(38,377.00)	-1.5%
3) Employee Benefits		3000-3999	3,887,344.00	3,887,344.00	869,872.83	3,887,540.00	(196.00)	0.0%
4) Books and Supplies		4000-4999	1,092,658.00	1,092,658.00	384,817.59	1,390,781.00	(298,123.00)	-27.3%
5) Services and Other Operating Expenditures		5000-5999	1,432,632.00	1,432,632.00	435,408.13	1,510,041.00	(77,409.00)	-5.4%
6) Capital Outlay		6000-6999	90,000.00	90,000.00	17,100.00	149,689.00	(59,689.00)	-66.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	293,188.00	293,188.00	44,214.76	293,188.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(60,000.00)	(60,000.00)	0.00	(60,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			16,354,145.00	16,354,145.00	4,654,488.47	16,729,455.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(515,535.00)	(515,535.00)	(902,658.09)	(641,042.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(515,535.00)	(515,535.00)	(902,658.09)	(641,042.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,879,660.00	3,879,660.00		4,715,732.00	836,072.00	21.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,879,660.00	3,879,660.00		4,715,732.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,879,660.00	3,879,660.00		4,715,732.00		
2) Ending Balance, June 30 (E + F1e)			3,364,125.00	3,364,125.00		4,074,690.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	38,154.00	38,154.00		30,193.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,285,000.00	1,285,000.00		1,150,000.00		
Textbooks	0000	9780	400,000.00					
Library Books	0000	9780	50,000.00					
Facilities	0000	9780	400,000.00					
Technology	0000	9780	300,000.00					
Bus Grant	0000	9780	60,000.00					
Site-Department Carryover	0000	9780	75,000.00					
Textbooks	0000	9780		400,000.00				
Library Books	0000	9780		50,000.00				
Facilities	0000	9780		400,000.00				
Technology	0000	9780		300,000.00				
Bus Grant	0000	9780		60,000.00				
Site-Department Carryover	0000	9780		75,000.00				
Textbooks	0000	9780				400,000.00		
Library Books	0000	9780				50,000.00		
Facilities	0000	9780				400,000.00		
Technology	0000	9780				300,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,040,971.00	2,040,971.00		2,894,497.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2019-20 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	10,714,828.00	10,714,828.00	2,973,674.00	10,564,784.00	(150,044.00)	-1.4%
Education Protection Account State Aid - Current Year		8012	1,748,927.00	1,748,927.00	480,485.00	1,868,036.00	119,109.00	6.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	(137,000.00)	(137,000.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	10,476.00	10,476.00	0.00	10,204.00	(272.00)	-2.6%
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	1,302,807.00	1,302,807.00	0.00	1,330,805.00	27,998.00	2.1%
Unsecured Roll Taxes		8042	114,171.00	114,171.00	132,738.92	127,369.00	13,198.00	11.6%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	10,000.00	10,000.00	1,149.87	10,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(285,569.00)	(285,569.00)	0.00	(295,558.00)	(9,989.00)	3.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	3,000.00	3,000.00	1,100.14	3,000.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			13,618,640.00	13,618,640.00	3,589,147.93	13,481,640.00	(137,000.00)	-1.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			13,618,640.00	13,618,640.00	3,589,147.93	13,481,640.00	(137,000.00)	-1.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	204,580.00	204,580.00	0.00	209,839.00	5,259.00	2.6%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	336,390.00	336,390.00	25,289.81	336,390.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	265,000.00	265,000.00	0.00	353,614.00	88,614.00	33.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	36,000.00	36,000.00	0.00	47,897.00	11,897.00	33.0%

2019-20 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	1,099.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	55,000.00	55,000.00	0.00	123,335.00	68,335.00	124.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	16,948.00	16,948.00	0.00	40,597.00	23,649.00	139.5%
Other NCLB / Every Student Succeeds Act		8290	16,948.00	16,948.00	0.00	40,597.00	23,649.00	139.5%
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			913,918.00	913,918.00	26,388.81	1,111,672.00	197,754.00	21.6%
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	38,616.00	38,616.00	0.00	38,616.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	244,800.00	244,800.00	0.00	260,474.00	15,674.00	6.4%
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	195,767.00	195,767.00	0.00	212,463.00	16,696.00	8.5%
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	583,181.00	583,181.00	39,049.76	652,676.00	69,495.00	11.9%
TOTAL, OTHER STATE REVENUE			1,062,364.00	1,062,364.00	39,049.76	1,164,229.00	101,865.00	9.6%

2019-20 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	17,012.27	60,000.00	20,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,000.00	7,000.00	4,909.90	35,000.00	28,000.00	400.0%
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	196,688.00	196,688.00	75,321.71	235,872.00	39,184.00	19.9%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			243,688.00	243,688.00	97,243.88	330,872.00	87,184.00	35.8%
TOTAL, REVENUES			15,838,610.00	15,838,610.00	3,751,830.38	16,088,413.00	249,803.00	1.6%

2019-20 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,745,605.00	5,745,605.00	1,762,299.28	5,645,121.00	100,484.00	1.7%
Certificated Pupil Support Salaries		1200	350,431.00	350,431.00	119,537.36	348,431.00	2,000.00	0.6%
Certificated Supervisors' and Administrators' Salaries		1300	884,268.00	884,268.00	294,213.72	888,768.00	(4,500.00)	-0.5%
Other Certificated Salaries		1900	16,000.00	16,000.00	0.00	15,500.00	500.00	3.1%
TOTAL, CERTIFICATED SALARIES			6,996,304.00	6,996,304.00	2,176,050.36	6,897,820.00	98,484.00	1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	392,318.00	392,318.00	85,495.88	385,419.00	6,899.00	1.8%
Classified Support Salaries		2200	974,714.00	974,714.00	297,720.22	992,714.00	(18,000.00)	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	237,838.00	237,838.00	67,191.91	233,338.00	4,500.00	1.9%
Clerical, Technical and Office Salaries		2400	675,042.00	675,042.00	196,332.72	694,503.00	(19,461.00)	-2.9%
Other Classified Salaries		2900	342,107.00	342,107.00	80,284.07	354,422.00	(12,315.00)	-3.6%
TOTAL, CLASSIFIED SALARIES			2,622,019.00	2,622,019.00	727,024.80	2,660,396.00	(38,377.00)	-1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,713,635.00	1,713,635.00	355,781.24	1,692,738.00	20,897.00	1.2%
PERS		3201-3202	409,488.00	409,488.00	116,032.73	425,019.00	(15,531.00)	-3.8%
OASDI/Medicare/Alternative		3301-3302	294,886.00	294,886.00	83,024.59	297,561.00	(2,675.00)	-0.9%
Health and Welfare Benefits		3401-3402	1,144,714.00	1,144,714.00	213,445.21	1,145,215.00	(501.00)	0.0%
Unemployment Insurance		3501-3502	5,512.00	5,512.00	1,422.40	5,503.00	9.00	0.2%
Workers' Compensation		3601-3602	319,109.00	319,109.00	100,166.66	321,504.00	(2,395.00)	-0.8%
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			3,887,344.00	3,887,344.00	869,872.83	3,887,540.00	(196.00)	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	101,020.00	101,020.00	82,617.99	258,331.00	(157,311.00)	-155.7%
Books and Other Reference Materials		4200	1,000.00	1,000.00	503.73	1,000.00	0.00	0.0%
Materials and Supplies		4300	901,655.00	901,655.00	214,374.41	994,567.00	(92,912.00)	-10.3%
Noncapitalized Equipment		4400	88,983.00	88,983.00	87,321.46	136,883.00	(47,900.00)	-53.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,092,658.00	1,092,658.00	384,817.59	1,390,781.00	(298,123.00)	-27.3%
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	184,604.00	184,604.00	27,946.09	214,773.00	(30,169.00)	-16.3%
Dues and Memberships		5300	11,700.00	11,700.00	10,065.00	11,700.00	0.00	0.0%
Insurance		5400-5450	71,820.00	71,820.00	82,865.31	82,866.00	(11,046.00)	-15.4%
Operations and Housekeeping Services		5500	345,000.00	345,000.00	115,779.08	345,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	182,813.00	182,813.00	28,689.32	175,814.00	6,999.00	3.8%
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	588,095.00	588,095.00	154,845.89	631,288.00	(43,193.00)	-7.3%
Communications		5900	48,600.00	48,600.00	15,217.44	48,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,432,632.00	1,432,632.00	435,408.13	1,510,041.00	(77,409.00)	-5.4%

2019-20 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	90,000.00	90,000.00	0.00	109,500.00	(19,500.00)	-21.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	17,100.00	40,189.00	(40,189.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			90,000.00	90,000.00	17,100.00	149,689.00	(59,689.00)	-66.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	116,500.00	116,500.00	0.00	116,500.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	86,688.00	86,688.00	44,214.76	86,688.00	0.00	0.0%
Other Debt Service - Principal		7439	90,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			293,188.00	293,188.00	44,214.76	293,188.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(60,000.00)	(60,000.00)	0.00	(60,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(60,000.00)	(60,000.00)	0.00	(60,000.00)	0.00	0.0%
TOTAL, EXPENDITURES			16,354,145.00	16,354,145.00	4,654,488.47	16,729,455.00	(375,310.00)	-2.3%

2019-20 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	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)
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	4,000.00	4,000.00	1,620.48	4,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	1,620.48	4,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,000.00	4,000.00	1,620.48	4,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,000.00	4,000.00	1,620.48	4,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	386,971.00	386,971.00		388,387.00	1,416.00	0.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			386,971.00	386,971.00		388,387.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			386,971.00	386,971.00		388,387.00		
2) Ending Balance, June 30 (E + F1e)			390,971.00	390,971.00		392,387.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	390,971.00	390,971.00		392,387.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8680	4,000.00	4,000.00	1,620.48	4,000.00	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			4,000.00	4,000.00	1,620.48	4,000.00	0.00	0.0%
TOTAL, REVENUES			4,000.00	4,000.00	1,620.48	4,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Multi-Year Projections: 1st Interim 2019-2020

	2019-2020	2020-2021	2021-2022
Current Yr. Revenues	\$ 16,088,413	\$ 16,120,195	\$ 16,514,146
Current Yr. Expenses	\$ 16,729,455	\$ 17,406,903	\$ 18,015,222
Deficit/Surplus	\$ (641,042)	\$ (1,286,707)	\$ (1,501,076)
Beginning Balance	\$ 4,715,734	\$ 4,074,692	\$ 2,787,985
Ending Bal.	\$ 4,074,692	\$ 2,787,985	\$ 1,286,909
Fund 170	\$ 394,000	\$ 396,000	\$ 398,000
Reserve %Including Fund 170	26.71%	18.29%	9.35%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	13,481,640.00	1.45%	13,676,939.00	2.79%	14,058,336.00
2. Federal Revenues	8100-8299	1,111,672.00	-9.72%	1,003,638.00	-0.10%	1,002,676.00
3. Other State Revenues	8300-8599	1,164,229.00	0.46%	1,169,618.48	0.75%	1,178,434.26
4. Other Local Revenues	8600-8799	330,872.00	-18.40%	270,000.00	1.74%	274,700.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		16,088,413.00	0.20%	16,120,195.48	2.44%	16,514,146.26
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,897,820.00		7,405,468.00
b. Step & Column Adjustment				507,648.00		332,093.00
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	6,897,820.00	7.36%	7,405,468.00	4.48%	7,737,561.00
2. Classified Salaries						
a. Base Salaries				2,660,396.00		2,774,220.00
b. Step & Column Adjustment				113,824.00		137,905.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,660,396.00	4.28%	2,774,220.00	4.97%	2,912,125.00
3. Employee Benefits	3000-3999	3,887,540.00	5.80%	4,112,841.76	3.12%	4,241,124.00
4. Books and Supplies	4000-4999	1,390,781.00	0.21%	1,393,689.00	-1.02%	1,379,532.00
5. Services and Other Operating Expenditures	5000-5999	1,510,041.00	-3.73%	1,453,684.00	1.66%	1,477,880.00
6. Capital Outlay	6000-6999	149,689.00	-76.62%	35,000.00	0.00%	35,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	293,188.00	0.28%	294,000.00	1.02%	297,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(60,000.00)	3.33%	(62,000.00)	4.84%	(65,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		16,729,455.00	4.05%	17,406,902.76	3.49%	18,015,222.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(641,042.00)		(1,286,707.28)		(1,501,075.74)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,715,732.00		4,074,690.00		2,787,982.72
2. Ending Fund Balance (Sum lines C and D1)		4,074,690.00		2,787,982.72		1,286,906.98
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	30,193.00		993.92		6,103.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,150,000.00		1,150,000.00		1,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,894,497.00		1,636,988.80		280,803.98
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,074,690.00		2,787,982.72		1,286,906.98

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,894,497.00		1,636,988.80		280,803.98
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	392,387.00		396,000.00		400,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,286,884.00		2,032,988.80		680,803.98
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		19.65%		11.68%		3.78%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,193.40		1,193.40		1,193.40
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		16,729,455.00		17,406,902.76		18,015,222.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		16,729,455.00		17,406,902.76		18,015,222.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		501,883.65		522,207.08		540,456.66
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		501,883.65		522,207.08		540,456.66
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	13,481,640.00	1.45%	13,676,939.00	2.79%	14,058,336.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	308,212.00	-0.79%	305,774.48	0.33%	306,768.84
4. Other Local Revenues	8600-8799	95,000.00	-26.32%	70,000.00	0.00%	70,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,403,721.00)	12.36%	(1,577,288.92)	7.70%	(1,698,817.66)
6. Total (Sum lines A1 thru A5c)		12,481,131.00	-0.05%	12,475,424.56	2.09%	12,736,287.18
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,916,584.00		6,390,989.00
b. Step & Column Adjustment				474,405.00		298,330.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,916,584.00	8.02%	6,390,989.00	4.67%	6,689,319.00
2. Classified Salaries						
a. Base Salaries				1,851,386.00		1,950,116.00
b. Step & Column Adjustment				98,730.00		104,892.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,851,386.00	5.33%	1,950,116.00	5.38%	2,055,008.00
3. Employee Benefits	3000-3999	2,719,923.00	7.06%	2,911,820.76	3.48%	3,013,029.00
4. Books and Supplies	4000-4999	834,931.00	19.83%	1,000,531.00	-1.91%	981,444.00
5. Services and Other Operating Expenditures	5000-5999	1,335,208.00	-2.59%	1,300,670.00	1.86%	1,324,866.00
6. Capital Outlay	6000-6999	59,500.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	293,188.00	0.28%	294,000.00	1.02%	297,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(113,194.00)	1.77%	(115,194.00)	2.60%	(118,194.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		12,897,526.00	6.48%	13,732,932.76	3.71%	14,242,472.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(416,395.00)		(1,257,508.20)		(1,506,184.82)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,460,892.00		4,044,497.00		2,786,988.80
2. Ending Fund Balance (Sum lines C and D1)		4,044,497.00		2,786,988.80		1,280,803.98
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,150,000.00		1,150,000.00		1,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,894,497.00		1,636,988.80		280,803.98
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,044,497.00		2,786,988.80		1,280,803.98

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,894,497.00		1,636,988.80		280,803.98
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	392,387.00		396,000.00		400,000.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		3,286,884.00		2,032,988.80		680,803.98
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	1,111,672.00	-9.72%	1,003,638.00	-0.10%	1,002,676.00
3. Other State Revenues	8300-8399	856,017.00	0.91%	863,844.00	0.91%	871,665.42
4. Other Local Revenues	8600-8799	235,872.00	-15.21%	200,000.00	2.35%	204,700.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	1,403,721.00	12.36%	1,577,288.92	7.70%	1,698,817.66
6. Total (Sum lines A1 thru A5c)		3,607,282.00	1.04%	3,644,770.92	3.65%	3,777,859.08
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				981,236.00		1,014,479.00
b. Step & Column Adjustment				33,243.00		33,763.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	981,236.00	3.39%	1,014,479.00	3.33%	1,048,242.00
2. Classified Salaries						
a. Base Salaries				809,010.00		824,104.00
b. Step & Column Adjustment				15,094.00		33,013.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	809,010.00	1.87%	824,104.00	4.01%	857,117.00
3. Employee Benefits	3000-3999	1,167,617.00	2.86%	1,201,021.00	2.25%	1,228,095.00
4. Books and Supplies	4000-4999	555,850.00	-29.27%	393,158.00	1.25%	398,088.00
5. Services and Other Operating Expenditures	5000-5999	174,833.00	-12.48%	153,014.00	0.00%	153,014.00
6. Capital Outlay	6000-6999	90,189.00	-61.19%	35,000.00	0.00%	35,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	53,194.00	0.00%	53,194.00	0.00%	53,194.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,831,929.00	-4.12%	3,673,970.00	2.69%	3,772,750.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(224,647.00)		(29,199.08)		5,109.08
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		254,840.00		30,193.00		993.92
2. Ending Fund Balance (Sum lines C and D1)		30,193.00		993.92		6,103.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	30,193.00		993.92		6,103.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		30,193.00		993.92		6,103.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,203.40	1,203.40	1,193.40	1,203.40	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,203.40	1,203.40	1,193.40	1,203.40	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	11.10	11.10	11.10	11.10	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.35	0.35	0.35	0.35	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	11.45	11.45	11.45	11.45	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,214.85	1,214.85	1,204.85	1,214.85	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ACTUALS THROUGH THE MONTH OF				Common Worksheet - Budget Year (1)												Form C					
Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February												
(Enter Month Name)																					
A. BEGINNING CASH		4,740,694.80	3,978,909.85	3,288,208.16	3,691,612.94	3,620,485.38	3,342,890.69	4,000,392.69	3,862,716.69												
B. RECEIPTS																					
LCFF/Revenue Limit Sources																					
Principal Apportionment	8010-8019	531,013.00	531,013.00	1,436,309.00	955,824.00	955,824.00	1,357,000.00	955,824.00	955,824.00												
Property Taxes	8020-8079				133,888.79		557,002.00	0.00	4,000.00												
Miscellaneous Funds	8080-8099			535.82	564.32	527.39	500.00	500.00	500.00												
Federal Revenue	8100-8299				26,388.81	12,720.40	0.00	156,000.00	0.00												
Other State Revenue	8300-8599			39,049.76	38,725.00	38,725.00	0.00	170,000.00	0.00												
Other Local Revenue	8600-8799	13,294.50	10,164.00	20,043.40	53,741.98	18,296.00	10,000.00	20,000.00	0.00												
Interfund Transfers In	8910-8929																				
All Other Financing Sources	8930-8979																				
TOTAL RECEIPTS		544,307.50	541,177.00	1,495,937.98	1,170,407.90	1,026,092.79	1,924,502.00	1,302,324.00	960,324.00												
C. DISBURSEMENTS																					
Certificated Salaries	1000-1999	512,261.34	561,155.24	546,102.56	556,531.22	562,559.19	575,000.00	575,000.00	575,000.00												
Classified Salaries	2000-2999	105,443.79	173,645.76	223,252.34	224,682.91	236,124.44	240,000.00	240,000.00	240,000.00												
Employee Benefits	3000-3999	143,815.07	168,690.02	286,655.01	270,712.73	293,158.69	350,000.00	350,000.00	350,000.00												
Books and Supplies	4000-4999	8,142.78	176,323.83	77,484.50	122,866.48	64,310.31	52,000.00	125,000.00	100,000.00												
Services	5000-5999	206,245.35	65,279.08	66,018.04	97,865.66	88,254.89	25,000.00	125,000.00	125,000.00												
Capital Outlay	6000-6599				17,100.00				25,000.00												
Other Outgo	7000-7499				44,214.76		25,000.00	25,000.00	25,000.00												
Interfund Transfers Out	7600-7629																				
All Other Financing Uses	7630-7699																				
TOTAL DISBURSEMENTS		975,908.33	1,145,093.93	1,189,512.45	1,333,973.76	1,244,407.52	1,267,000.00	1,440,000.00	1,440,000.00												
D. BALANCE SHEET ITEMS																					
Assets and Deferred Outflows																					
Cash Not in Treasury	9111-9199	(1,000.00)																			
Accounts Receivable	9200-9299	(425,906.76)	25,253.14	18,487.80	65,921.60	127,982.00	144.00														
Due From Other Funds	9310	(53,757.89)																			
Stores	9320																				
Prepaid Expenditures	9330																				
Other Current Assets	9340																				
Deferred Outflows of Resources	9490																				
SUBTOTAL		(480,664.65)	25,253.14	18,487.80	65,921.60	127,982.00	144.00	0.00	0.00												
Liabilities and Deferred Inflows																					
Accounts Payable	9500-9599	416,365.94	355,437.26	105,272.56	(41,057.65)	35,543.70	59,423.96														
Due To Other Funds	9610	36,500.19																			
Current Loans	9640																				
Unearned Revenues	9650	52,761.45																			
Deferred Inflows of Resources	9690																				
SUBTOTAL		505,627.58	355,437.26	105,272.56	(41,057.65)	35,543.70	59,423.96	0.00	0.00												
Nonoperating																					
Suspense Clearing	9910																				
TOTAL BALANCE SHEET ITEMS		(966,292.23)	(330,184.12)	(86,784.76)	106,979.25	92,438.30	(59,279.96)	0.00	0.00												
E. NET INCREASE/DECREASE (B - C + D)		(761,784.95)	(690,701.69)	403,404.78	(71,127.56)	(277,594.69)	657,502.00	(137,676.00)	(479,676.00)												
F. ENDING CASH (A + E)		3,978,909.85	3,288,208.16	3,691,612.94	3,620,485.38	3,342,890.69	4,000,392.69	3,862,716.69	3,383,040.69												
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS																					

ACTUALS THROUGH THE MONTH OF (Enter Month Name)		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH			3,383,040.69	3,943,540.69	3,709,040.69	3,324,540.69				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment		8010-8019	1,400,000.00	955,000.00	955,000.00	955,000.00	352,189.00		12,295,820.00	12,295,820.00
Property Taxes		8020-8079	450,000.00			37,500.00	429.21		1,182,820.00	1,182,820.00
Miscellaneous Funds		8080-8099	500.00	500.00	500.00	500.00	(2,127.53)		3,000.00	3,000.00
Federal Revenue		8100-8299	125,000.00		75,000.00	100,000.00	616,562.79		1,111,672.00	1,111,672.00
Other State Revenue		8300-8599		200,000.00		200,000.00	516,454.24		1,164,229.00	1,164,229.00
Other Local Revenue		8600-8799		25,000.00		50,000.00	110,332.12		330,872.00	330,872.00
Interfund Transfers In		8910-8929							0.00	0.00
All Other Financing Sources		8930-8979							0.00	0.00
TOTAL RECEIPTS			1,975,500.00	1,180,500.00	1,030,500.00	1,343,000.00	1,593,839.83	0.00	16,088,413.00	16,088,413.00
C. DISBURSEMENTS										
Certificated Salaries		1000-1999	575,000.00	575,000.00	575,000.00	600,000.00	109,210.45		6,897,820.00	6,897,820.00
Classified Salaries		2000-2999	240,000.00	240,000.00	240,000.00	240,000.00	17,246.76		2,660,396.00	2,660,396.00
Employee Benefits		3000-3999	350,000.00	350,000.00	350,000.00	375,000.00	249,508.48		3,887,540.00	3,887,540.00
Books and Supplies		4000-4999	100,000.00	100,000.00	100,000.00	250,000.00	114,653.10		1,390,761.00	1,390,761.00
Services		5000-5999	125,000.00	125,000.00	125,000.00	300,000.00	36,377.98		1,510,041.00	1,510,041.00
Capital Outlay		6000-6999				65,000.00	42,689.00		149,689.00	149,689.00
Other Outgo		7000-7499	25,000.00	25,000.00	25,000.00	38,500.00	473.24		233,188.00	233,188.00
Interfund Transfers Out		7600-7629							0.00	0.00
All Other Financing Uses		7630-7699							0.00	0.00
TOTAL DISBURSEMENTS			1,415,000.00	1,415,000.00	1,415,000.00	1,868,500.00	570,059.01	0.00	16,729,455.00	16,729,455.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not in Treasury		9111-9199							0.00	0.00
Accounts Receivable		9200-9299							237,788.54	237,788.54
Due From Other Funds		9310							0.00	0.00
Stores		9320							0.00	0.00
Prepaid Expenditures		9330							0.00	0.00
Other Current Assets		9340							0.00	0.00
Deferred Outflows of Resources		9490							0.00	0.00
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	237,788.54	237,788.54
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable		9500-9599							514,619.83	514,619.83
Due To Other Funds		9610							0.00	0.00
Current Loans		9640							0.00	0.00
Unearned Revenues		9650							0.00	0.00
Deferred Inflows of Resources		9690							0.00	0.00
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	514,619.83	514,619.83
<u>Nonoperating</u>										
Suspense Clearing		9910							0.00	0.00
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	(276,831.29)	(276,831.29)
E. NET INCREASE/DECREASE (B - C + D)			560,500.00	(234,500.00)	(384,500.00)	(525,500.00)	1,023,780.82	0.00	(917,873.29)	(641,042.00)
F. ENDING CASH (A + E)			3,943,540.69	3,709,040.69	3,324,540.69	2,799,040.69				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									3,822,821.51	

First Interim
2019-20 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(60,000.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	60,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2019-20 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	60,000.00	(60,000.00)	0.00	0.00		

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2019-20 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results 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 one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - 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.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
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
Total exempt reductions	0.00	0.00

SELPA: (??)

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)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
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 and 3315)	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 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: (??)
SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2019-20	Actual Expenditures Comparison Year 2018-2019	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. 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	1,397,546.00		
b. Less: Expenditures paid from federal sources	209,839.00		
c. Expenditures paid from state and local sources	1,187,707.00	1,211,223.02	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,211,223.02	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,187,707.00	1,211,223.02	(23,516.02)

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 2019-20	Comparison Year 2018-2019	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	1,397,546.00		
b. Less: Expenditures paid from federal sources	209,839.00		
c. Expenditures paid from state and local sources	1,187,707.00	1,211,223.02	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,211,223.02	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,187,707.00	1,211,223.02	
d. Special education unduplicated pupil count	112.00	128.00	
e. Per capita state and local expenditures (A2c/A2d)	10,604.53	9,462.68	1,141.85

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.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2019-20	Comparison Year 2018-2019	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	842,988.00	834,402.98	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		834,402.98	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	842,988.00	834,402.98	8,585.02

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 2019-20	Comparison Year 2018-2019	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.			
a. Expenditures paid from local sources	842,988.00	834,402.98	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		834,402.98	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	842,988.00	834,402.98	
b. Special education unduplicated pupil count	112	128	
c. Per capita local expenditures (B2a/B2b)	7,526.68	6,518.77	1,007.91

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.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

David Ostermann
Contact Name

760-337-6530
Telephone Number

Chief Business Official
Title

Dostermann@hesdk8.org
Email Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
UNDUPLICATED PUPIL COUNT										112	
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	797,228.00		797,228.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	170,190.00		170,190.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	405,128.00		405,128.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	16,000.00		16,000.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00		9,000.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,397,546.00	0.00	1,397,546.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	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	0.00	
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	1,397,546.00	0.00	1,397,546.00	
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	692,639.00		692,639.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	297,777.00		297,777.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	11,000.00		11,000.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00		9,000.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,010,416.00	0.00	1,010,416.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	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	0.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,010,416.00	0.00	1,010,416.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										
TOTAL COSTS										177,291.00	1,187,707.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62, resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00		4,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00	0.00	4,000.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	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	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00	0.00	4,000.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals, resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									
										177,291.00
										661,697.00
										842,988.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDULATED PUPIL COUNT										128
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	764,080.25		764,080.25
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	169,741.82		169,741.82
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	416,297.47		416,297.47
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	16,523.63		16,523.63
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	57,523.10		57,523.10
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,424,166.27		1,424,166.27
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	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
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	1,424,166.27	0.00	1,424,166.27
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	123,825.73		123,825.73
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	169,741.82		169,741.82
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	96,608.20		96,608.20
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	3,715.55		3,715.55
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	393,891.30		393,891.30
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	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
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	393,891.30	0.00	393,891.30
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5610, goals 5000-5999)									
	TOTAL COSTS									180,948.05
										212,943.25

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	640,254.52		640,254.52
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	319,689.27		319,689.27
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	12,808.08		12,808.08
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	57,523.10		57,523.10
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,030,274.97	0.00	1,030,274.97
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	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
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,030,274.97	0.00	1,030,274.97
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	1,030,274.97	0.00	1,030,274.97
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	3,403.88		3,403.88
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	50,443.10		50,443.10
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	53,846.98	0.00	53,846.98
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	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
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	53,846.98	0.00	53,846.98
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									180,948.05
	TOTAL COSTS									559,607.95
										834,402.98

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

1.17 - FRPM/English Learner/Foster Youth - Count

Academic Year: 2019-2020	LEA: Heber Elementary	User ID: lcamarena@hesdk8.org
View: SNAPSHOT	School Type: ALL	Create Date: 12/2/2019 11:54:16 PM
	School: ALL	Print Date: 12/3/2019 9:47:17 AM

Non-Charter School(s)

		Free/Reduced Meal Eligibility Counts Based On:							
		Free & Reduced Meal Program: 181/182	Foster	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
School Code	School Name	Total Enrollment							
0135657	Dogwood Elementary	584	418	1	0	73	265	430	372
6008502	Heber Elementary	676	471	4	2	84	275	486	288
TOTAL - Selected Schools		1260	889	5	2	157	540	916	660
									1030

Charter School(s)

		Free/Reduced Meal Eligibility Counts Based On:							
		Free & Reduced Meal Program: 181/182	Foster	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
School Code	School Name	Total Enrollment							
TOTAL - Selected Schools		1260	889	5	2	157	540	916	660
									1030

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

Grade: 01-First Grade, 02-Second Grade, 03-Third Grade, 04-Fourth Grade, 05-Fifth Grade, 06-Sixth Grade, 07-Seventh Grade, 08-Eighth Grade, 09-Ninth Grade, 10-Tenth Grade, 11-Eleventh Grade, 12-Twelfth Grade, KN-Kindergarten, UE-Ungraded Elementary, US-Ungraded	Ethnicity/Race: ALL	Age Eligibility: LCFF
	Gender: ALL	

This report is confidential and use is restricted to authorized individuals.

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA				
Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2019-20)				
District Regular	1,193.40	1,203.40		
Charter School		0.00		
Total ADA	1,193.40	1,203.40	0.8%	Met
1st Subsequent Year (2020-21)				
District Regular	1,193.40	1,193.40		
Charter School				
Total ADA	1,193.40	1,193.40	0.0%	Met
2nd Subsequent Year (2021-22)				
District Regular	1,193.40	1,193.40		
Charter School				
Total ADA	1,193.40	1,193.40	0.0%	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 budget adoption 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 budget adoption.

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2019-20)				
District Regular	1,257	1,257		
Charter School				
Total Enrollment	1,257	1,257	0.0%	Met
1st Subsequent Year (2020-21)				
District Regular	1,257	1,257		
Charter School				
Total Enrollment	1,257	1,257	0.0%	Met
2nd Subsequent Year (2021-22)				
District Regular	1,257	1,257		
Charter School				
Total Enrollment	1,257	1,257	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	1,190	1,239	
Charter School			
Total ADA/Enrollment	1,190	1,239	96.0%
Second Prior Year (2017-18)			
District Regular	1,190	1,195	
Charter School			
Total ADA/Enrollment	1,190	1,195	99.6%
First Prior Year (2018-19)			
District Regular	1,203	1,267	
Charter School	0		
Total ADA/Enrollment	1,203	1,267	94.9%
Historical Average Ratio:			96.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.3%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2019-20)				
District Regular	1,193	1,257		
Charter School	0			
Total ADA/Enrollment	1,193	1,257	94.9%	Met
1st Subsequent Year (2020-21)				
District Regular	1,193	1,257		
Charter School				
Total ADA/Enrollment	1,193	1,257	94.9%	Met
2nd Subsequent Year (2021-22)				
District Regular	1,193	1,257		
Charter School				
Total ADA/Enrollment	1,193	1,257	94.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2019-20)	13,618,640.00	13,618,640.00	0.0%	Met
1st Subsequent Year (2020-21)	13,839,191.00	13,676,939.00	-1.2%	Met
2nd Subsequent Year (2021-22)	14,224,223.00	14,058,336.00	-1.2%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The First Interim Totals are now 13,481,640 due to the anticipated decrease of LCFF because of disallowance of some free and reduced applications

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	8,418,162.81	10,407,392.91	80.9%
Second Prior Year (2017-18)	9,046,004.92	11,488,874.10	78.7%
First Prior Year (2018-19)	9,720,739.57	11,859,687.96	82.0%
	Historical Average Ratio:		80.5%

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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):	77.5% to 83.5%	77.5% to 83.5%	77.5% to 83.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2019-20)	10,487,893.00	12,897,526.00	81.3%	Met
1st Subsequent Year (2020-21)	11,252,925.76	13,732,932.76	81.9%	Met
2nd Subsequent Year (2021-22)	11,757,356.00	14,242,472.00	82.6%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2019-20)	913,918.00	1,111,672.00	21.6%	Yes
1st Subsequent Year (2020-21)	944,101.00	1,003,638.00	6.3%	Yes
2nd Subsequent Year (2021-22)	949,013.00	1,002,676.00	5.7%	Yes

Explanation:
(required if Yes)

The current year reflects the deferred revenue from the previous year as well the increased in Federal award amounts. The following year reflects the increase in award amounts.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2019-20)	1,062,364.00	1,164,229.00	9.6%	Yes
1st Subsequent Year (2020-21)	1,074,539.00	1,169,618.48	8.8%	Yes
2nd Subsequent Year (2021-22)	1,082,772.00	1,178,434.26	8.8%	Yes

Explanation:
(required if Yes)

The original budget did not have the increase for preschool students. This increase is reflected in each of the years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2019-20)	271,688.00	330,872.00	21.8%	Yes
1st Subsequent Year (2020-21)	247,917.00	270,000.00	8.9%	Yes
2nd Subsequent Year (2021-22)	252,639.00	274,700.00	8.7%	Yes

Explanation:
(required if Yes)

The increase reflects higher interest earnings and other local revenues.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2019-20)	1,090,238.00	1,390,781.00	27.6%	Yes
1st Subsequent Year (2020-21)	1,126,426.00	1,393,689.00	23.7%	Yes
2nd Subsequent Year (2021-22)	1,098,766.00	1,379,532.00	25.6%	Yes

Explanation:
(required if Yes)

Carryover from 2018-2019 needed to be reflected and an increase in the out-years is due to anticipated the purchase of State adopted textbooks

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2019-20)	1,432,632.00	1,510,041.00	5.4%	Yes
1st Subsequent Year (2020-21)	1,382,755.00	1,453,684.00	5.1%	Yes
2nd Subsequent Year (2021-22)	1,417,973.00	1,477,880.00	4.2%	No

Explanation:
(required if Yes)

Carryover from 2018-2019 needed to be reflected as well as an increase in expenses for BITSA

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2019-20)	2,247,970.00	2,606,773.00	16.0%	Not Met
1st Subsequent Year (2020-21)	2,266,557.00	2,443,256.48	7.8%	Not Met
2nd Subsequent Year (2021-22)	2,284,424.00	2,455,810.26	7.5%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	2,522,870.00	2,900,822.00	15.0%	Not Met
1st Subsequent Year (2020-21)	2,509,181.00	2,847,373.00	13.5%	Not Met
2nd Subsequent Year (2021-22)	2,516,739.00	2,857,412.00	13.5%	Not Met

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

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

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

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

The current year reflects the deferred revenue from the previous year as well the increased in Federal award amounts. The following year reflects the increase in award amounts.

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

The original budget did not have the increase for preschool students. This increase is reflected in each of the years.

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

The increase reflects higher interest earnings and other local revenues.

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

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

Carryover from 2018-2019 needed to be reflected and an increase in the out-years is due to antipated the purchase of State adopted textbooks

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

Carryover from 2018-2019 needed to be reflected as well as an increase in expenses for BITS

7. CRITERION: Facilities Maintenance

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	501,908.00	564,733.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)			

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	19.7%	11.7%	3.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	6.6%	3.9%	1.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2019-20)	(416,395.00)	12,897,526.00	3.2%	Met
1st Subsequent Year (2020-21)	(1,257,508.20)	13,732,932.76	9.2%	Not Met
2nd Subsequent Year (2021-22)	(1,506,184.82)	14,242,472.00	10.6%	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)

Heber is budgeting conservatively in both revenues and with salaries. We will be waiting for the January budget and then make adjustments at second interim

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2019-20)	4,074,690.00	Met
1st Subsequent Year (2020-21)	2,787,982.72	Met
2nd Subsequent Year (2021-22)	1,286,906.98	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2019-20)	2,799,040.69	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA	
5% or \$69,000 (greater of)	0	to 300
4% or \$69,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,193	1,193	1,193
District's Reserve Standard Percentage Level:-	3%	3%	3%

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

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

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

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

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

Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	16,729,455.00	17,406,902.76	18,015,222.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	16,729,455.00	17,406,902.76	18,015,222.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	501,883.65	522,207.08	540,456.66
6. Reserve Standard - by Amount (\$69,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	501,883.65	522,207.08	540,456.66

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,894,497.00	1,636,988.80	280,803.98
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	392,387.00	396,000.00	400,000.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	3,286,884.00	2,032,988.80	680,803.98
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	19.65%	11.68%	3.78%
District's Reserve Standard (Section 10B, Line 7):	501,883.65	522,207.08	540,456.66
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

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

The disallowance of free and reduced applications. This is reflected in the budget

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2019-20)	(1,443,017.00)	(1,403,721.00)	-2.7%	(39,296.00)	Met
1st Subsequent Year (2020-21)	(1,497,522.00)	(1,577,288.92)	5.3%	79,766.92	Not Met
2nd Subsequent Year (2021-22)	(1,625,758.00)	(1,698,817.65)	4.5%	73,059.65	Met
1b. Transfers In, General Fund *					
Current Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

The increase costs of STRS and PERS will outpace the anticipated revenues

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

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

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

A new GO Bond sale of 2.5 million occurred in June 2019

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

2. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	0.00

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)

Budget Adoption (Form 01CS, Item S7A)	First Interim

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)
Current Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)

	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)

- d. Number of retirees receiving OPEB benefits
Current Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)

4. Comments:

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

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

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)

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

- b. Amount contributed (funded) for self-insurance programs
Current Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)

4. Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	65.5	65.5	66.5	66.5

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

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

7. Amount included for any tentative salary schedule increases

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

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

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

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

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

If Yes, explain the nature of the new costs:

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Certificated (Non-management) Step and Column Adjustments

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

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

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	58.0	59.5	59.5	59.5

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

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

7. Amount included for any tentative salary schedule increases

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

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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

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

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

If Yes, explain the nature of the new costs:

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Classified (Non-management) Step and Column Adjustments

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	14.0	14.0	14.0	14.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Management/Supervisor/Confidential Step and Column Adjustments

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

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

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

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 Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

LCFF Calculator Universal Assumptions						
Heber Elementary (63131) - 19/20 First Interim				11/14/2019		
Summary of Funding						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Target Components:						
COLA & Augmentation	3.26%	1.79%	2.80%	3.16%	3.20%	0.00%
Base Grant	9,499,023	9,587,185	9,855,841	10,167,593	10,492,868	10,492,868
Grade Span Adjustment	438,316	445,977	458,562	473,337	488,111	488,111
Supplemental Grant	1,812,372	1,809,180	1,859,894	1,918,773	1,980,089	1,980,089
Concentration Grant	1,798,162	1,763,830	1,813,272	1,870,676	1,930,457	1,930,457
Add-ons	67,767	67,767	67,767	67,767	67,767	67,767
Total Target	13,615,640	13,673,939	14,055,336	14,498,146	14,959,292	14,959,292
Transition Components:						
Target	\$ 13,615,640	\$ 13,673,939	\$ 14,055,336	\$ 14,498,146	\$ 14,959,292	\$ 14,959,292
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	13,266,363	13,168,393	13,168,393	13,168,393	13,168,393	13,168,393
Remaining Need after Gap (informational only)						
Gap %	100%	100%	100%	100%	0%	0%
Current Year Gap Funding	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	\$ 13,615,640	\$ 13,673,939	\$ 14,055,336	\$ 14,498,146	\$ 14,959,292	\$ 14,959,292
Components of LCFF By Object Code						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
8011 - State Aid	\$ 10,564,784	\$ 10,638,460	\$ 11,019,857	\$ 11,462,667	\$ 11,923,813	\$ 11,933,791
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	1,868,036	1,852,659	1,852,659	1,852,659	1,852,659	1,842,681
Local Revenue Sources:						
8021 to 8089 - Property Taxes	1,182,820	1,182,820	1,182,820	1,182,820	1,182,820	1,182,820
8096 - In-Lieu of Property Taxes	-	-	-	-	-	-
Property Taxes net of in-lieu	1,182,820	1,182,820	1,182,820	1,182,820	1,182,820	1,182,820
TOTAL FUNDING	\$ 13,615,640	\$ 13,673,939	\$ 14,055,336	\$ 14,498,146	\$ 14,959,292	\$ 14,959,292
Basic Aid Status						
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 13,615,640	\$ 13,673,939	\$ 14,055,336	\$ 14,498,146	\$ 14,959,292	\$ 14,959,292
EPA Details						
% of Adjusted Revenue Limit - Annual	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%
% of Adjusted Revenue Limit - P-2	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.34340281%
EPA (for LCFF Calculation purposes)	\$ 1,868,036	\$ 1,852,659	\$ 1,852,659	\$ 1,852,659	\$ 1,852,659	\$ 1,842,681
8012 - EPA, Current Year Receipt						
(P-2 plus Current Year Accrual)	1,868,036	1,852,659	1,852,659	1,852,659	1,852,659	1,842,681
8019 - EPA, Prior Year Adjustment						
(P-A less Prior Year Accrual)	-	(0)	0	0	0	0
Accrual (from Assumptions)	-	-	-	-	-	-

LCFF Calculator Universal Assumptions						
Heber Elementary (63131) - 19/20 First Interim				11/14/2019		
Summary of Student Population						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Unduplicated Pupil Population						
Enrollment	1,267	1,267	1,267	1,267	1,267	1,267
COE Enrollment	14	14	14	14	14	14
Total Enrollment	1,281	1,281	1,281	1,281	1,281	1,281
Unduplicated Pupil Count						
Unduplicated Pupil Count	1,142	1,142	1,142	1,142	1,142	1,142
COE Unduplicated Pupil Count	13	13	13	13	13	13
Total Unduplicated Pupil Count	1,155	1,155	1,155	1,155	1,155	1,155
Rolling %, Supplemental Grant	91.1900%	90.1600%	90.1600%	90.1600%	90.1600%	90.1600%
Rolling %, Concentration Grant	91.1900%	90.1600%	90.1600%	90.1600%	90.1600%	90.1600%
FUNDED ADA						
Adjusted Base Grant ADA	Prior Year	Current Year	Current Year	Current Year	Current Year	Current Year
Grades TK-3	547.21	547.21	547.21	547.21	547.21	547.21
Grades 4-6	388.32	388.32	388.32	388.32	388.32	388.32
Grades 7-8	279.32	269.32	269.32	269.32	269.32	269.32
Grades 9-12	-	-	-	-	-	-
Total Adjusted Base Grant ADA	1,214.85	1,204.85	1,204.85	1,204.85	1,204.85	1,204.85
Necessary Small School ADA	Current year	Current year	Current year	Current year	Current year	Current year
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-
Total Funded ADA	1214.85	1204.85	1204.85	1204.85	1204.85	1204.85
ACTUAL ADA (Current Year Only)						
Grades TK-3	547.21	547.21	547.21	547.21	547.21	547.21
Grades 4-6	388.32	388.32	388.32	388.32	388.32	388.32
Grades 7-8	269.32	269.32	269.32	269.32	269.32	269.32
Grades 9-12	-	-	-	-	-	-
Total Actual ADA	1,204.85	1,204.85	1,204.85	1,204.85	1,204.85	1,204.85
Funded Difference (Funded ADA less Actual ADA)	10.00	-	-	-	-	-
LCAP Percentage to Increase or Improve Services						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current year estimated supplemental and concentration grant \$	3,610,534	\$ 3,573,010	\$ 3,673,166	\$ 3,789,449	\$ 3,910,546	\$ 3,910,546
Current year Percentage to Increase or Improve Services	36.33%	35.61%	35.61%	35.61%	35.61%	35.61%