

Larkspur-Corte Madera School District

Intra-District Memorandum



To: Dr. Brett Geithman, Superintendent

From: Paula Rigney, Chief Business Official

Date: December 16, 2019

Re: 2019-20 First Interim – All Funds

BUDGET NEWS

The Governor's 2019-2020 Budget was approved in June, 2019. The revised state budget, as it impacts education, was similar in nature to his May Revise proposal, with small conservative changes as to how the one-time funds would be dispersed (specific grants or general fund unrestricted one-time funds) and the STRS/PERS buy down would be implemented at the state level. The Governor's Office and School Services of California are both conservative and cautious as to how to forecast future budgets due to the presumed unsustainability of the state, national, and global economy.

The Marin County Office of Education (MCOE) also continues to relay the message in the MCOE Common Message for districts to build reserve levels in excess of the minimum reserve (3%) for economic uncertainty. The state-required reserve for economic uncertainty represents only a few weeks of payroll for most districts. The Government Finance Officers Association recommends reserves, at minimum, equal two months of average general fund operating expenditures, or about 17%. School districts should look at many factors when determining an appropriate level of reserves. Districts should consider multiple external and local factors including but not limited to: economic forecasts and volatility, unknown impacts of federal tax reform on state revenue, forecasted revenue changes versus projected expenditure increases in budget and multiyear projection years, impact of various district enrollment scenarios, cash flow requirements and the relationship between budgeted reserves and actual cash on hand, savings for future one-time planned expenditures, protection against unanticipated/unbudgeted expenditures, and credit ratings and long-term borrowing costs.

A prudent reserve affords districts and their governing boards time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruption to student programs and employees.

The District made approximately \$817,000 in cuts within all personnel groups, and \$330,000 in operational expenses. Larkspur-Corte Madera School District was a perfect example of what can happen to a district with low reserve levels and the impact of slight revenue shifts or large expenditure hits.

GENERAL FUND

Detailed Key Budget Assumptions used to prepare the 2019-20 First Interim report are attached to this narrative, followed by factors to consider for the two subsequent fiscal years. They include all of the expenditures supporting the District's Local Control Accountability Plan (LCAP).

Local Control Funding Formula (LCFF) Revenues: \$12,857,912.55

The State will fully fund the LCFF and add a 3.26% Cost of Living Adjustment (COLA). LCFF funding eliminated: (1) the prior funding formula known as "revenue limits", (2) the deficit factor, and (3) collapsed almost all state categorical revenue into the LCFF formula. The District has used the Fiscal Crisis and Management Assistance Team (FCMAT) LCFF calculator, with the attached budget assumptions to calculate revenue estimates for 2019-20 through 2021-22. The District is projected to now receive \$12,857,912.55 in LCFF revenue for 2019-20, an increase of \$91,746 over the original 2019-20 budget adoption projected funding level. The increase is due to a higher local excess property tax growth.

Districts are now known as either "LCFF funded" or "basic aid." Projections indicate that the District will be LCFF funded for 2019-20 and basic aid in 2020-21 and 2021-22.

REVENUES

Below are the new funding source amounts and the changes that occurred since the original budget adoption on June 6, 2019.

Total Federal Funding: \$365,862

The District projected funding in Federal funds increased \$73,638 over the original 2019-20 budget adoption. The increase is due to higher funding in Title I (\$35,273), Title II (\$6,387), Title III (\$6,843), and Title IV (\$1,200). Federal funding consists of \$223,432 in Special Education Funding and \$142,430 in Elementary and Secondary Education Act (ESEA) funding (Title I, II, III and IV).

Total State Funding: \$2,175,737

The implementation of LCFF has reduced the number of state categorical programs. The District projected funding in State funds increased \$901,103 over the original 2019-20 budget adoption. The increase is due to higher accounting of the STRS and PERS "on behalf" (\$834,023). Also a slight increase in the District's remaining state funding to Lottery (\$5,062), Mandated Cost Block Grant (\$98), and state mental health funding (\$61,920).

Another change in state funding is the STRS and PERS "on-behalf". The STRS and PERS payments that the state makes "on behalf" of school district employees is now recorded as an expense, and recorded as equal state revenue as well. There is no net impact of this change in accounting (an increase to both State Revenue and STRS and PERS expense).

Total Local Funding: \$6,456,442

The District projected funding in local funds increased \$49,112 over the original 2019-20 budget adoption. The increase is due to higher funding in Leases and Rent revenue (\$49,112) and Other Local MOU's (\$17,236).

- SPARK has committed their contribution of \$1,396,897 to the General Fund, based upon current budget development meetings.
- Lease and local revenue of \$987,708 is included based upon current leases, consisting primarily of the long-term lease to Marin Primary and Middle School, facility use agreements, the Steve and Kate Summer Program in the District, and memorandums of understanding with other school districts/entities.
- The local Special Education Local Plan Authority (SELPA) contribution to the General Fund is \$805,107, based upon current budget development meetings and average daily attendance reporting.

EXPENDITURES

General Fund Expenditures

Employee salaries and benefits equal 86.32% of the District's expenditures. The remaining 13.68% of the budget funds are contracted services, supplies and materials, capital outlay, and other expenses. Elementary school districts are required by law to spend at least 60% of total expenditures on classroom-related expenses, including teachers and student support staff. The D District maintains a percentage well over 60%.

Salary and benefit projections include current salary agreements, including step and column placements, proposed and implemented increases to STRS, PERS, and Workers' Compensation rates. Any new hire positions not filled at the time of adoption are budgeted for a 'worst case scenario' at the highest salary placement allowed per bargaining unit contracts.

OTHER FUNDS

The *CAFETERIA FUND* was budgeted based on historical operations using current reimbursement rates, indirect cost rate, and anticipated food services contract rates for 2019-20. The District started the process of reviewing the current food program and future programs at the start of the 2017-18 school year. A lot of time was invested by District staff and the Health and Wellness Committee to examine the current program. The District awarded the Food Service Management Company contract at the June 5, 2019 Board Meeting.

The *BOND FUND* budget (Fund 21) included the three main 2014 Measure D projects which were completed in September of 2017. There are no expenditures included in the proposed budget due to all bond funds being spent. When the accounting records were closed for 2018-19, the bond fund was closed and any funds remaining were re-categorized as "facilities fund for parks and recreation agreements".

The *DEVELOPER FEE FUND* (Fund 25) is funded by Level I Developer Impact Fees. The rates for these fees are set by the State Allocation Board and enacted by the District after performing a justification study. The District's current rates of \$3.36 per sq. ft. for residential and \$0.54 per sq. ft. for commercial properties were approved in April of 2014. In January 2017, the District and Tamalpais Union High School District came into an agreement to split Level I costs 70/30 with the District receiving 70%. With this agreement, the District is estimating another slight developer fee decrease, but is hopeful that they come in flat from prior year, as no significant development projects have been approved or initiated.

Attachments

- 1) **Key Budget Assumptions** – All significant budget assumptions used to create the budget and multi-year projections (MYP).
- 2) **2019-20 Original Budget and 2019-20 Proposed Budget for the General Fund** – An updated budget for 2019-20, which projects how the District will close out the year and the summary of the General Fund budget for 2019-20. This form is presented in the SACS alternative form.
- 3) **2019-20 through 2022-23 MYP** – As required by AB 1200, the MYP is a projection 2019-20 and the subsequent two years (the District has added an additional year). This projection supports the assumption that the District can meet its financial obligations for the budget year, as well as the two subsequent years.
- 4) **2019-2020 First Interim Marin Common Message** – Marin County Office of Education narrative of the 2019-2020 First Interim key guide lines for districts to use in the development of First Interim report.

LARKSPUR-CORTE MADERA SCHOOL DISTRICT

2019-20 First Interim General Fund Budget



KEY BUDGET ASSUMPTIONS

2019-20 First Interim
December 16, 2019

The following Budget Assumptions are based on the Governor’s 2019-2020 Adopted Budget and Governor’s Workshop by School Services of California (SSC) (July 2019), Education Coalition (California School Boards Association, Association of California School Administrators, California Association of School Business Officials), Legislative Analyst’s Office, State Department of Finance, and Marin County Office of Education Common Message.

2019-20 General Fund LCFF FUNDED

REVENUES

- Local Control Funding Formula (LCFF) revenue of \$12,857,912 is based upon the Governor’s Budget Adoption LCFF calculator with the following assumptions. The gap funding percentage is the percentage of the “gap” between the current funding level and the proposed full implementation funding level under LCFF:

ADA	ADA %	LCFF Funding	COLA	Unduplicated %
*1495.81	97.06%	100%	3.26%	12.26%

- Federal Revenue \$365,862
- Other State Revenue of \$2,175,737
- Other Local Revenues \$6,456,442
 - Parcel Taxes approved \$3,266,730
 - SPARK funding approved \$1,396,897

*Due to the District’s declining enrollment, the California Department of Education allows a district to use the highest ADA between current year and prior year P-2 attendance reporting.

EXPENDITURES

Salaries & Benefits: \$18,581,675

- Projected salaries (step and column) based upon actual staffing and placement/hiring as of October 2019
 - Salaries and statutory benefits reflect the reductions that were made during in the 2018-2019 Lay-off resolutions. Approximately \$817,000 across all personnel groups.
- Health and Welfare \$10,500 cap, based upon settled agreement with LCMEA and CSEA
- STRS rate increased to 17.10% based upon STRS adopted rate
- STRS On-Behalf Rate is 8.58%, although this expense has no net impact as it is paid directly by the State

- PERS rate increased to 22.7% based upon PERS adopted rate
- Workers' Compensation rate increased to 1.257% based upon Marin Schools Insurance Authority (MSIA) approved rates
- OASDI/Social Security (6.2%), Medicare (1.45%), and Unemployment Insurance (0.05%) are based upon actual rates

Non-Salary Accounts

- Includes costs for professional development, technology, and the curriculum adoption plan
- Decreases in 4000 and 5000 object categories, which had accounted for the ELA adoption purchased in 2018-19, future expenditures account for curriculum adoptions and professional development, as well as ongoing cost increases such as utilities, insurance, special education contracted services and Non Public School fees, audit fees, network and technology contracts, and site discretionary spending

RESERVES

- State (3%) and Board (6%) designated reserve for economic uncertainties, based upon Board policy - MET

2020-21 General Fund
BASIC AID

REVENUES

- Local Control Funding Formula (LCFF) revenue of \$13,396,576 is based upon the Governor's 2019-20 Proposed Budget LCFF calculator with the following assumptions (conservatively, declining enrollment has been included):

ADA	ADA %	LCFF Funding	COLA	Unduplicated %
*1495.81	96.93%	100%	3.00%	11.94%

- Federal Revenue \$295,769
- Other State Revenue \$2,034,003
- Other Local Revenues \$6,423,770
 - Parcel Taxes approved \$3,430,066
 - SPARK funding commitment projection of \$1,250,000

*Due to the District's declining enrollment, the California Department of Education allows a district to use the highest ADA between current year and prior year P-2 attendance reporting.

EXPENDITURES

Salaries & Benefits: \$19,407,312

- Projected salaries (step and column) based upon actual staffing and placement/hiring as of October 2019 for the 2020-21 fiscal year
 - Addition of 1 FTE Certificated elementary teacher due to anticipated class size loading formulas
- Health and Welfare \$10,500 cap based upon settled agreement with LCMEA and CSEA

- STRS rate increase to 18.4% based upon STRS adopted rate
- STRS On-Behalf Rate is 8.58%, although this expense has no net impact as it is paid directly by the State
- PERS rate increase to 22.7% based upon PERS adopted rate
- Workers' Compensation rate increased to 1.257% based upon Marin Schools Insurance Authority (MSIA) approved rates
- OASDI/Social Security (6.2%), Medicare (1.45%), and Unemployment Insurance (0.05%) are based upon actual rates

Non-Salary accounts: \$2,811,811

- Includes costs for professional development, technology and curriculum plan
- Increases in 4000 and 5000 object categories which account for future adoption purchases and expenditures account for curriculum and professional development, as well as ongoing cost increases such as utilities, insurance, special education contracted services and NPS fees, audit fees, network and technology contracts, and site discretionary spending.

RESERVES

- State (3%) and Board (6%) designated reserve for economic uncertainties, based upon Board policy - MET

2021-22 General Fund
BASIC AID

REVENUES

- Local Control Funding Formula revenue of \$13,396,576 is based upon the Governor's May Revise LCFF calculator with the following assumptions (conservatively, declining enrollment has been included):

ADA	ADA %	LCFF Funding	COLA	Unduplicated %
1469.59	96.46%	100%	2.80%	12.01%

- Federal Revenue \$289,590
- Other State Revenue of \$2,025,823
- Other Local Revenues \$6,621,982
 - Parcel Taxes approved for \$3,601,569
 - SPARK funding commitment projection of \$1,250,000

EXPENDITURES

Salaries & Benefits: \$19,771,592

- Projected salaries (step and column) based upon actual staffing and placement/hiring as of October 2019 for the 2021-22 fiscal year.
 - Addition of 1 FTE Certificated elementary teacher due to anticipated class size loading formulas in 2020-21

- Health and Welfare (H&W) \$10,500 cap based upon settled agreement with LCMEA and CSEA
- STRS rate increased to 18.1% based upon STRS adopted rate
- STRS On-Behalf Rate is 8.58%, although this expense has no net impact as it is paid directly by the State
- PERS rate increased to 24.6% based upon PERS adopted rate
- Workers' Compensation rate increased to 1.257% based upon Marin Schools Insurance Authority (MSIA) approved rates
- OASDI/Social Security (6.2%), Medicare (1.45%), and Unemployment Insurance (0.05%) are based upon actual rates

Non-Salary accounts: \$2,867,997

- Includes costs for professional development, technology and curriculum plan
- Increases in 4000 and 5000 object categories which account for future adoption purchases and expenditures account for curriculum and professional development, as well as ongoing cost increases such as utilities, insurance, special education contracted services and NPS fees, audit fees, network and technology contracts, and site discretionary spending.

RESERVES

- State (3%) and Board (6%) designated reserve for economic uncertainties, based upon Board policy - MET

SSC School District and Charter School Financial Projection Dartboard 2019-20 Adopted State Budget

This version of School Services of California, Inc. (SSC) Financial Projection Dartboard is based on the 2019-20 adopted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF GRADESPAN FACTORS				
Entitlement Factors Per ADA*	K-3	4-6	7-8	9-12
2018-19 Base Grants	\$7,459	\$7,571	\$7,796	\$9,034
COLA at 3.26%	\$243	\$247	\$254	\$295
2019-20 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$801	–	–	\$243
2019-20 Adjusted Base Grants	\$8,503	\$7,818	\$8,050	\$9,572
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

*Average daily attendance (ADA)

LCFF FUNDING FACTORS					
Factors	2018-19	2019-20	2020-21	2021-22	2022-23
Department of Finance Gap Funding Percentage	100.00%	–	–	–	–
COLA ¹	3.70%	3.26%	3.00%	2.80%	3.16%

OTHER PLANNING FACTORS						
Factors		2018-19	2019-20	2020-21	2021-22	2022-23
Statutory COLA ²		2.71%	3.26%	3.00%	2.80%	3.16%
California CPI		3.62%	3.33%	3.14%	3.02%	3.13%
California Lottery	Unrestricted per ADA	\$164	\$153	\$153	\$153	\$153
	Restricted per ADA	\$66	\$54	\$54	\$54	\$54
Mandate Block Grant (District)	Grades K-8 per ADA	\$31.16	\$32.18	\$33.15	\$34.08	\$35.16
	Grades 9-12 per ADA	\$59.83	\$61.94	\$63.80	\$65.59	\$67.66
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$16.33	\$16.86	\$17.37	\$17.86	\$18.42
	Grades 9-12 per ADA	\$45.23	\$46.87	\$48.28	\$49.63	\$51.20
One-Time Discretionary Funds per ADA		\$184	–	–	–	–
Interest Rate for Ten-Year Treasuries		2.58%	2.35%	2.58%	2.60%	2.70%
CalPERS Employer Rate ³		18.062%	19.721%	22.70%	24.60%	25.40%
CalSTRS Employer Rate ⁴		16.28%	17.10%	18.40%	18.10%	18.10%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$67,000 ⁵	0 to 300
The greater of 4% or \$67,000 ⁵	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹2018-19 rate includes statutory COLA of 2.71% plus an augmentation of 0.99% for school districts and charter schools. County offices of education receive only the statutory COLA.

²Applies to Special Education, Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education and Mandate Block Grant.

³California Public Employees' Retirement System (CalPERS) rate in 2019-20 is final; that rate as well as the rates in the following years are subsidized based on the adopted State Budget.

⁴California State Teachers' Retirement System (CalSTRS) rates for 2019-20 and beyond are subsidized based on the adopted State Budget.

⁵Rate adjusts upward to \$69,000 beginning in 2019-20.

LARKSPUR-CORTE MADERA SCHOOL DISTRICT

230 Doherty, Larkspur CA 94939

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www.lcmschools.org



2019-2020 FIRST INTERIM

December 16, 2019



2019-2020 FIRST INTERIM

FIRST INTERIM CERTIFICATION FOR THE FISCAL YEAR 2019-2020

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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 16, 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: Paula F. Rigney Telephone: 415-927-6960
Title: CBO E-mail: prigney@lcmschools.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?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• 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	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2019-20 Original Budget	2019-20 Board Approved Operating Budget	2019-20 Actuals to Date	2019-20 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				
01CSI	Criteria and Standards Review				S

2019-2020 FIRST INTERIM

GENERAL FUND

FORM 01

GENERAL FUND UNRESTRICTED AND RESTRICTED SUMMARY OF REVENUES, EXPENDITURES



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	12,766,166.00	12,766,166.00	2,392,154.18	12,857,912.55	91,746.55	0.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	273,442.00	273,442.00	40,781.42	358,259.00	84,817.00	31.0%
4) Other Local Revenue		8600-8799	4,205,326.00	4,205,326.00	338,615.81	4,254,438.31	49,112.31	1.2%
5) TOTAL, REVENUES			17,244,934.00	17,244,934.00	2,771,551.41	17,470,609.86		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,602,993.00	7,602,993.00	2,092,678.56	7,630,806.00	(27,813.00)	-0.4%
2) Classified Salaries		2000-2999	1,815,318.00	1,815,318.00	542,812.77	1,825,790.00	(10,472.00)	-0.6%
3) Employee Benefits		3000-3999	3,318,188.00	3,318,188.00	977,454.94	3,244,723.00	73,465.00	2.2%
4) Books and Supplies		4000-4999	180,532.00	180,532.00	115,325.29	200,811.08	(20,279.08)	-11.2%
5) Services and Other Operating Expenditures		5000-5999	936,816.00	936,816.00	341,305.03	963,116.00	(26,300.00)	-2.8%
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	32,245.00	32,245.00	11,838.73	32,245.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,281.00)	(1,281.00)	0.00	(4,963.00)	3,682.00	-287.4%
9) TOTAL, EXPENDITURES			13,884,811.00	13,884,811.00	4,081,415.32	13,892,528.08		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,360,123.00	3,360,123.00	(1,309,863.91)	3,578,081.78		
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	(3,067,591.00)	(3,067,591.00)	0.00	(3,046,090.65)	21,500.35	-0.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,067,591.00)	(3,067,591.00)	0.00	(3,046,090.65)		

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)			292,532.00	292,532.00	(1,309,863.91)	531,991.13		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,330,018.00	1,330,018.00		1,304,321.16	(25,696.84)	-1.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,330,018.00	1,330,018.00		1,304,321.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,330,018.00	1,330,018.00		1,304,321.16		
2) Ending Balance, June 30 (E + F1e)			1,622,550.00	1,622,550.00		1,836,312.29		
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	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	1,622,550.00	1,622,550.00		1,836,312.29		

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	1,025,408.00	1,025,408.00	2,308,636.00	1,025,408.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	298,430.00	298,430.00	74,587.00	299,162.00	732.00	0.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	47,933.00	47,933.00	0.00	47,410.00	(523.00)	-1.1%
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	10,720,500.00	10,720,500.00	0.00	10,801,247.00	80,747.00	0.8%
Unsecured Roll Taxes		8042	198,265.00	198,265.00	0.00	206,184.00	7,919.00	4.0%
Prior Years' Taxes		8043	81,029.00	81,029.00	0.00	18,949.00	(62,080.00)	-76.6%
Supplemental Taxes		8044	394,601.00	394,601.00	8,931.18	489,546.55	94,945.55	24.1%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			12,766,166.00	12,766,166.00	2,392,154.18	12,887,906.55	121,740.55	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	(29,994.00)	(29,994.00)	New
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,766,166.00	12,766,166.00	2,392,154.18	12,857,912.55	91,746.55	0.7%
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,							
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	48,037.00	48,037.00	0.00	48,135.00	98.00	0.2%
Lottery - Unrestricted and Instructional Materials		8560	225,405.00	225,405.00	40,606.42	228,859.00	3,454.00	1.5%
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	175.00	81,265.00	81,265.00	New
TOTAL, OTHER STATE REVENUE			273,442.00	273,442.00	40,781.42	358,259.00	84,817.00	31.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
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	3,266,730.00	3,266,730.00	0.00	3,266,730.00	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	622,500.00	622,500.00	192,946.40	654,376.31	31,876.31	5.1%
Interest								
		8660	5,000.00	5,000.00	3,693.62	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees								
		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students								
		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals								
		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services								
		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees								
		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment								
		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue								
		8699	311,096.00	311,096.00	141,975.79	328,332.00	17,236.00	5.5%
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			4,205,326.00	4,205,326.00	338,615.81	4,254,438.31	49,112.31	1.2%
TOTAL, REVENUES			17,244,934.00	17,244,934.00	2,771,551.41	17,470,609.86	225,675.86	1.3%

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Certificated Teachers' Salaries		1100	6,342,204.00	6,342,204.00	1,676,777.82	6,341,121.00	1,083.00	0.0%
Certificated Pupil Support Salaries		1200	220,010.00	220,010.00	56,222.49	240,812.00	(20,802.00)	-9.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,025,779.00	1,025,779.00	343,000.75	1,033,873.00	(8,094.00)	-0.8%
Other Certificated Salaries		1900	15,000.00	15,000.00	16,677.50	15,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,602,993.00	7,602,993.00	2,092,678.56	7,630,806.00	(27,813.00)	-0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	101,132.00	101,132.00	26,847.86	103,614.00	(2,482.00)	-2.5%
Classified Support Salaries		2200	716,509.00	716,509.00	213,720.75	700,662.00	15,847.00	2.2%
Classified Supervisors' and Administrators' Salaries		2300	170,814.00	170,814.00	56,938.32	170,815.00	(1.00)	0.0%
Clerical, Technical and Office Salaries		2400	806,363.00	806,363.00	239,223.33	800,696.00	5,667.00	0.7%
Other Classified Salaries		2900	20,500.00	20,500.00	6,082.51	50,003.00	(29,503.00)	-143.9%
TOTAL, CLASSIFIED SALARIES			1,815,318.00	1,815,318.00	542,812.77	1,825,790.00	(10,472.00)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,325,314.00	1,325,314.00	345,247.25	1,250,832.00	74,482.00	5.6%
PERS		3201-3202	367,614.00	367,614.00	107,891.35	363,128.00	4,486.00	1.2%
OASDI/Medicare/Alternative		3301-3302	241,810.00	241,810.00	70,252.38	246,895.00	(5,085.00)	-2.1%
Health and Welfare Benefits		3401-3402	974,780.00	974,780.00	256,771.74	974,323.00	457.00	0.0%
Unemployment Insurance		3501-3502	4,529.00	4,529.00	1,318.70	4,558.00	(29.00)	-0.6%
Workers' Compensation		3601-3602	112,543.00	112,543.00	33,013.60	113,389.00	(846.00)	-0.8%
OPEB, Allocated		3701-3702	34,750.00	34,750.00	11,711.74	34,750.00	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	256,848.00	256,848.00	151,248.18	256,848.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,318,188.00	3,318,188.00	977,454.94	3,244,723.00	73,465.00	2.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	10,000.00	10,000.00	54,404.78	27,800.00	(17,800.00)	-178.0%
Books and Other Reference Materials		4200	35,000.00	35,000.00	10,403.09	35,000.00	0.00	0.0%
Materials and Supplies		4300	103,032.00	103,032.00	43,269.23	104,511.08	(1,479.08)	-1.4%
Noncapitalized Equipment		4400	32,500.00	32,500.00	7,248.19	33,500.00	(1,000.00)	-3.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			180,532.00	180,532.00	115,325.29	200,811.08	(20,279.08)	-11.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	76,000.00	76,000.00	7,853.23	76,000.00	0.00	0.0%
Dues and Memberships		5300	24,000.00	24,000.00	19,246.12	24,000.00	0.00	0.0%
Insurance		5400-5450	144,066.00	144,066.00	144,066.00	144,066.00	0.00	0.0%
Operations and Housekeeping Services		5500	208,500.00	208,500.00	48,135.26	212,800.00	(4,300.00)	-2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,250.00	21,250.00	2,676.44	21,250.00	0.00	0.0%
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	402,500.00	402,500.00	103,803.83	424,500.00	(22,000.00)	-5.5%
Communications		5900	60,500.00	60,500.00	15,524.15	60,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			936,816.00	936,816.00	341,305.03	963,116.00	(26,300.00)	-2.8%

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)
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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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			0.00	0.00	0.00	0.00	0.00	0.0%
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						
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	32,245.00	32,245.00	11,838.73	32,245.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			32,245.00	32,245.00	11,838.73	32,245.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,281.00)	(1,281.00)	0.00	(4,963.00)	3,682.00	-287.4%
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			(1,281.00)	(1,281.00)	0.00	(4,963.00)	3,682.00	-287.4%
TOTAL, EXPENDITURES			13,884,811.00	13,884,811.00	4,081,415.32	13,892,528.08	(7,717.08)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	(3,067,591.00)	(3,067,591.00)	0.00	(3,046,090.65)	21,500.35	-0.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,067,591.00)	(3,067,591.00)	0.00	(3,046,090.65)	21,500.35	-0.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(3,067,591.00)	(3,067,591.00)	0.00	(3,046,090.65)	21,500.35	-0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	292,224.00	292,224.00	30,113.00	365,862.00	73,638.00	25.2%
3) Other State Revenue		8300-8599	1,001,192.00	1,001,192.00	106,388.08	1,817,477.88	816,285.88	81.5%
4) Other Local Revenue		8600-8799	2,202,004.00	2,202,004.00	3,379.02	2,202,004.00	0.00	0.0%
5) TOTAL, REVENUES			3,495,420.00	3,495,420.00	139,880.10	4,385,343.88		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,095,959.00	2,095,959.00	588,056.42	2,202,676.00	(106,717.00)	-5.1%
2) Classified Salaries		2000-2999	883,502.00	883,502.00	266,203.09	929,374.00	(45,872.00)	-5.2%
3) Employee Benefits		3000-3999	1,990,052.00	1,990,052.00	276,858.09	2,748,306.00	(758,254.00)	-38.1%
4) Books and Supplies		4000-4999	253,037.00	253,037.00	100,403.70	426,531.67	(173,494.67)	-68.6%
5) Services and Other Operating Expenditures		5000-5999	1,195,224.00	1,195,224.00	270,967.51	1,200,542.66	(5,318.66)	-0.4%
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	143,956.00	143,956.00	14,842.00	122,598.00	21,358.00	14.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,281.00	1,281.00	0.00	4,963.00	(3,682.00)	-287.4%
9) TOTAL, EXPENDITURES			6,563,011.00	6,563,011.00	1,517,330.81	7,634,991.33		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,067,591.00)	(3,067,591.00)	(1,377,450.71)	(3,249,647.45)		
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	3,067,591.00	3,067,591.00	0.00	3,046,090.65	(21,500.35)	-0.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,067,591.00	3,067,591.00	0.00	3,046,090.65		

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	(1,377,450.71)	(203,556.80)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		203,556.80	203,556.80	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		203,556.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		203,556.80		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid 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	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	210,436.00	210,436.00	0.00	210,436.00	0.00	0.0%
Special Education Discretionary Grants		8182	12,996.00	12,996.00	0.00	12,996.00	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	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	0.00	0.0%
Title I, Part A, Basic	3010	8290	35,273.00	35,273.00	23,620.00	94,481.00	59,208.00	167.9%
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	17,295.00	17,295.00	6,493.00	23,682.00	6,387.00	36.9%

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	1,481.00	1,481.00	0.00	5,636.00	4,155.00	280.6%
Title III, Part A, English Learner Program	4203	8290	5,943.00	5,943.00	0.00	8,631.00	2,688.00	45.2%
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,							
Other NCLB / Every Student Succeeds Act	5630	8290	8,800.00	8,800.00	0.00	10,000.00	1,200.00	13.6%
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			292,224.00	292,224.00	30,113.00	365,862.00	73,638.00	25.2%
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 Materi		8560	79,116.00	79,116.00	43,478.20	80,774.00	1,658.00	2.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	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	922,076.00	922,076.00	62,909.88	1,736,703.88	814,627.88	88.3%
TOTAL, OTHER STATE REVENUE			1,001,192.00	1,001,192.00	106,388.08	1,817,477.88	816,285.88	81.5%

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)
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%) Adjustm		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	1,396,897.00	1,396,897.00	0.00	1,396,897.00	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	805,107.00	805,107.00	3,379.02	805,107.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,202,004.00	2,202,004.00	3,379.02	2,202,004.00	0.00	0.0%
TOTAL, REVENUES			3,495,420.00	3,495,420.00	139,880.10	4,385,343.88	889,923.88	25.5%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,437,907.00	1,437,907.00	402,142.27	1,535,911.00	(98,004.00)	-6.8%
Certificated Pupil Support Salaries		1200	529,774.00	529,774.00	145,821.47	538,487.00	(8,713.00)	-1.6%
Certificated Supervisors' and Administrators' Salaries		1300	120,278.00	120,278.00	40,092.68	120,278.00	0.00	0.0%
Other Certificated Salaries		1900	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,095,959.00	2,095,959.00	588,056.42	2,202,676.00	(106,717.00)	-5.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	466,555.00	466,555.00	131,723.56	506,002.00	(39,447.00)	-8.5%
Classified Support Salaries		2200	192,597.00	192,597.00	63,186.11	196,453.00	(3,856.00)	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	137,356.00	137,356.00	45,785.32	137,356.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	22,055.00	22,055.00	7,323.76	22,411.00	(356.00)	-1.6%
Other Classified Salaries		2900	64,939.00	64,939.00	18,184.34	67,152.00	(2,213.00)	-3.4%
TOTAL, CLASSIFIED SALARIES			883,502.00	883,502.00	266,203.09	929,374.00	(45,872.00)	-5.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,268,798.00	1,268,798.00	98,589.12	1,840,779.00	(571,981.00)	-45.1%
PERS		3201-3202	177,397.00	177,397.00	49,329.07	357,422.00	(180,025.00)	-101.5%
OASDI/Medicare/Alternative		3301-3302	112,784.00	112,784.00	28,322.82	118,262.00	(5,478.00)	-4.9%
Health and Welfare Benefits		3401-3402	393,981.00	393,981.00	89,493.72	392,623.00	1,358.00	0.3%
Unemployment Insurance		3501-3502	1,468.00	1,468.00	427.60	1,560.00	(92.00)	-6.3%
Workers' Compensation		3601-3602	33,588.00	33,588.00	10,695.76	35,624.00	(2,036.00)	-6.1%
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	2,036.00	2,036.00	0.00	2,036.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,990,052.00	1,990,052.00	276,858.09	2,748,306.00	(758,254.00)	-38.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	43,116.00	43,116.00	31,354.19	163,972.19	(120,856.19)	-280.3%
Books and Other Reference Materials		4200	63,971.00	63,971.00	5,269.68	48,720.00	15,251.00	23.8%
Materials and Supplies		4300	145,950.00	145,950.00	56,633.12	205,839.48	(59,889.48)	-41.0%
Noncapitalized Equipment		4400	0.00	0.00	7,146.71	8,000.00	(8,000.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			253,037.00	253,037.00	100,403.70	426,531.67	(173,494.67)	-68.6%
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	146,979.00	146,979.00	18,422.72	87,670.38	59,308.62	40.4%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	11,106.00	11,106.00	0.00	0.00	11,106.00	100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	65,000.00	65,000.00	20,895.77	64,628.00	372.00	0.6%
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	972,139.00	972,139.00	231,649.02	1,048,244.28	(76,105.28)	-7.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,195,224.00	1,195,224.00	270,967.51	1,200,542.66	(5,318.66)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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			0.00	0.00	0.00	0.00	0.00	0.0%
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 to Districts or Charter Schools		7141	36,200.00	36,200.00	14,842.00	14,842.00	21,358.00	59.0%
Payments to County Offices		7142	107,756.00	107,756.00	0.00	107,756.00	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 Transfers	All Other	7221-7223	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)			143,956.00	143,956.00	14,842.00	122,598.00	21,358.00	14.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,281.00	1,281.00	0.00	4,963.00	(3,682.00)	-287.4%
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			1,281.00	1,281.00	0.00	4,963.00	(3,682.00)	-287.4%
TOTAL, EXPENDITURES			6,563,011.00	6,563,011.00	1,517,330.81	7,634,991.33	(1,071,980.33)	-16.3%

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)
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	3,067,591.00	3,067,591.00	0.00	3,046,090.65	(21,500.35)	-0.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			3,067,591.00	3,067,591.00	0.00	3,046,090.65	(21,500.35)	-0.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			3,067,591.00	3,067,591.00	0.00	3,046,090.65	21,500.35	-0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	12,766,166.00	12,766,166.00	2,392,154.18	12,857,912.55	91,746.55	0.7%
2) Federal Revenue		8100-8299	292,224.00	292,224.00	30,113.00	365,862.00	73,638.00	25.2%
3) Other State Revenue		8300-8599	1,274,634.00	1,274,634.00	147,169.50	2,175,736.88	901,102.88	70.7%
4) Other Local Revenue		8600-8799	6,407,330.00	6,407,330.00	341,994.83	6,456,442.31	49,112.31	0.8%
5) TOTAL, REVENUES			20,740,354.00	20,740,354.00	2,911,431.51	21,855,953.74		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,698,952.00	9,698,952.00	2,680,734.98	9,833,482.00	(134,530.00)	-1.4%
2) Classified Salaries		2000-2999	2,698,820.00	2,698,820.00	809,015.86	2,755,164.00	(56,344.00)	-2.1%
3) Employee Benefits		3000-3999	5,308,240.00	5,308,240.00	1,254,313.03	5,993,029.00	(684,789.00)	-12.9%
4) Books and Supplies		4000-4999	433,569.00	433,569.00	215,728.99	627,342.75	(193,773.75)	-44.7%
5) Services and Other Operating Expenditures		5000-5999	2,132,040.00	2,132,040.00	612,272.54	2,163,658.66	(31,618.66)	-1.5%
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	176,201.00	176,201.00	26,680.73	154,843.00	21,358.00	12.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,447,822.00	20,447,822.00	5,598,746.13	21,527,519.41		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			292,532.00	292,532.00	(2,687,314.62)	328,434.33		
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)			292,532.00	292,532.00	(2,687,314.62)	328,434.33		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,330,018.00	1,330,018.00		1,507,877.96	177,859.96	13.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,330,018.00	1,330,018.00		1,507,877.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,330,018.00	1,330,018.00		1,507,877.96		
2) Ending Balance, June 30 (E + F1e)			1,622,550.00	1,622,550.00		1,836,312.29		
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	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	1,622,550.00	1,622,550.00		1,836,312.29		

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	1,025,408.00	1,025,408.00	2,308,636.00	1,025,408.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	298,430.00	298,430.00	74,587.00	299,162.00	732.00	0.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	47,933.00	47,933.00	0.00	47,410.00	(523.00)	-1.1%
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	10,720,500.00	10,720,500.00	0.00	10,801,247.00	80,747.00	0.8%
Unsecured Roll Taxes		8042	198,265.00	198,265.00	0.00	206,184.00	7,919.00	4.0%
Prior Years' Taxes		8043	81,029.00	81,029.00	0.00	18,949.00	(62,080.00)	-76.6%
Supplemental Taxes		8044	394,601.00	394,601.00	8,931.18	489,546.55	94,945.55	24.1%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			12,766,166.00	12,766,166.00	2,392,154.18	12,887,906.55	121,740.55	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	(29,994.00)	(29,994.00)	New
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,766,166.00	12,766,166.00	2,392,154.18	12,857,912.55	91,746.55	0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	210,436.00	210,436.00	0.00	210,436.00	0.00	0.0%
Special Education Discretionary Grants		8182	12,996.00	12,996.00	0.00	12,996.00	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	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	0.00	0.0%
Title I, Part A, Basic	3010	8290	35,273.00	35,273.00	23,620.00	94,481.00	59,208.00	167.9%
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	17,295.00	17,295.00	6,493.00	23,682.00	6,387.00	36.9%

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	1,481.00	1,481.00	0.00	5,636.00	4,155.00	280.6%
Title III, Part A, English Learner Program	4203	8290	5,943.00	5,943.00	0.00	8,631.00	2,688.00	45.2%
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,							
Other NCLB / Every Student Succeeds Act	5630	8290	8,800.00	8,800.00	0.00	10,000.00	1,200.00	13.6%
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			292,224.00	292,224.00	30,113.00	365,862.00	73,638.00	25.2%
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	48,037.00	48,037.00	0.00	48,135.00	98.00	0.2%
Lottery - Unrestricted and Instructional Materi:		8560	304,521.00	304,521.00	84,084.62	309,633.00	5,112.00	1.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	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	922,076.00	922,076.00	63,084.88	1,817,968.88	895,892.88	97.2%
TOTAL, OTHER STATE REVENUE			1,274,634.00	1,274,634.00	147,169.50	2,175,736.88	901,102.88	70.7%

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)
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	3,266,730.00	3,266,730.00	0.00	3,266,730.00	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	622,500.00	622,500.00	192,946.40	654,376.31	31,876.31	5.1%
Interest		8660	5,000.00	5,000.00	3,693.62	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,707,993.00	1,707,993.00	141,975.79	1,725,229.00	17,236.00	1.0%
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	805,107.00	805,107.00	3,379.02	805,107.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,407,330.00	6,407,330.00	341,994.83	6,456,442.31	49,112.31	0.8%
TOTAL, REVENUES			20,740,354.00	20,740,354.00	2,911,431.51	21,855,953.74	1,115,599.74	5.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,780,111.00	7,780,111.00	2,078,920.09	7,877,032.00	(96,921.00)	-1.2%
Certificated Pupil Support Salaries		1200	749,784.00	749,784.00	202,043.96	779,299.00	(29,515.00)	-3.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,146,057.00	1,146,057.00	383,093.43	1,154,151.00	(8,094.00)	-0.7%
Other Certificated Salaries		1900	23,000.00	23,000.00	16,677.50	23,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,698,952.00	9,698,952.00	2,680,734.98	9,833,482.00	(134,530.00)	-1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	567,687.00	567,687.00	158,571.42	609,616.00	(41,929.00)	-7.4%
Classified Support Salaries		2200	909,106.00	909,106.00	276,906.86	897,115.00	11,991.00	1.3%
Classified Supervisors' and Administrators' Salaries		2300	308,170.00	308,170.00	102,723.64	308,171.00	(1.00)	0.0%
Clerical, Technical and Office Salaries		2400	828,418.00	828,418.00	246,547.09	823,107.00	5,311.00	0.6%
Other Classified Salaries		2900	85,439.00	85,439.00	24,266.85	117,155.00	(31,716.00)	-37.1%
TOTAL, CLASSIFIED SALARIES			2,698,820.00	2,698,820.00	809,015.86	2,755,164.00	(56,344.00)	-2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,594,112.00	2,594,112.00	443,836.37	3,091,611.00	(497,499.00)	-19.2%
PERS		3201-3202	545,011.00	545,011.00	157,220.42	720,550.00	(175,539.00)	-32.2%
OASDI/Medicare/Alternative		3301-3302	354,594.00	354,594.00	98,575.20	365,157.00	(10,563.00)	-3.0%
Health and Welfare Benefits		3401-3402	1,368,761.00	1,368,761.00	346,265.46	1,366,946.00	1,815.00	0.1%
Unemployment Insurance		3501-3502	5,997.00	5,997.00	1,746.30	6,118.00	(121.00)	-2.0%
Workers' Compensation		3601-3602	146,131.00	146,131.00	43,709.36	149,013.00	(2,882.00)	-2.0%
OPEB, Allocated		3701-3702	34,750.00	34,750.00	11,711.74	34,750.00	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	258,884.00	258,884.00	151,248.18	258,884.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,308,240.00	5,308,240.00	1,254,313.03	5,993,029.00	(684,789.00)	-12.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	53,116.00	53,116.00	85,758.97	191,772.19	(138,656.19)	-261.0%
Books and Other Reference Materials		4200	98,971.00	98,971.00	15,672.77	83,720.00	15,251.00	15.4%
Materials and Supplies		4300	248,982.00	248,982.00	99,902.35	310,350.56	(61,368.56)	-24.6%
Noncapitalized Equipment		4400	32,500.00	32,500.00	14,394.90	41,500.00	(9,000.00)	-27.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			433,569.00	433,569.00	215,728.99	627,342.75	(193,773.75)	-44.7%
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	222,979.00	222,979.00	26,275.95	163,670.38	59,308.62	26.6%
Dues and Memberships		5300	24,000.00	24,000.00	19,246.12	24,000.00	0.00	0.0%
Insurance		5400-5450	155,172.00	155,172.00	144,066.00	144,066.00	11,106.00	7.2%
Operations and Housekeeping Services		5500	208,500.00	208,500.00	48,135.26	212,800.00	(4,300.00)	-2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	86,250.00	86,250.00	23,572.21	85,878.00	372.00	0.4%
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	1,374,639.00	1,374,639.00	335,452.85	1,472,744.28	(98,105.28)	-7.1%
Communications		5900	60,500.00	60,500.00	15,524.15	60,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,132,040.00	2,132,040.00	612,272.54	2,163,658.66	(31,618.66)	-1.5%

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)
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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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			0.00	0.00	0.00	0.00	0.00	0.0%
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	36,200.00	36,200.00	14,842.00	14,842.00	21,358.00	59.0%
Payments to County Offices		7142	107,756.00	107,756.00	0.00	107,756.00	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	32,245.00	32,245.00	11,838.73	32,245.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			176,201.00	176,201.00	26,680.73	154,843.00	21,358.00	12.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			20,447,822.00	20,447,822.00	5,598,746.13	21,527,519.41	(1,079,697.41)	-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)
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%

<u>Resource</u>	<u>Description</u>	<u>2019-20 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

2019-2020 FIRST INTERIM

FUND FORMS: 13, 14, 21, 25, 35 & 51

PLEASE NOTE THAT YOU WILL NOTICE LARGE PERCENTAGE DIFFERENCES IN COLUMN “F”. THIS IS DUE TO THE DIFFERENCE OF WHAT WAS PRESENTED AT BUDGET ADOPTION (JUNE) AND THE CURRENT PROJECTED DIFFERENCE (COLUMN E). AT BUDGET ADOPTION THE DISTRICT DOES NOT BUDGET FOR “CARRY OVER” AMOUNTS AND AFTER UNAUDITED ACTUALS ARE FINALIZED THE DISTRICT THEN BEGINS BUDGETTING THE CARRY OVER AMOUNTS.



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	70,000.00	70,000.00	2,925.58	70,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,000.00	5,000.00	8,515.23	5,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	365,306.00	365,306.00	24.00	365,306.00	0.00	0.0%
5) TOTAL, REVENUES			440,306.00	440,306.00	11,464.81	440,306.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	28,363.00	28,363.00	11,820.14	28,816.00	(453.00)	-1.6%
3) Employee Benefits		3000-3999	11,543.00	11,543.00	4,616.93	11,542.00	1.00	0.0%
4) Books and Supplies		4000-4999	400.00	400.00	0.00	400.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	400,000.00	400,000.00	80,952.75	399,548.00	452.00	0.1%
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			440,306.00	440,306.00	97,389.82	440,306.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	(85,925.01)	0.00		
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)			0.00	0.00	(85,925.01)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		89,011.17	89,011.17	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		89,011.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		89,011.17		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		89,011.17		
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						89,011.17		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	70,000.00	70,000.00	2,925.58	70,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			70,000.00	70,000.00	2,925.58	70,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	5,000.00	5,000.00	8,515.23	5,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,000.00	5,000.00	8,515.23	5,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	364,606.00	364,606.00	24.00	364,606.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	700.00	700.00	0.00	700.00	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			365,306.00	365,306.00	24.00	365,306.00	0.00	0.0%
TOTAL, REVENUES			440,306.00	440,306.00	11,464.81	440,306.00		

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)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	28,363.00	28,363.00	11,820.14	28,816.00	(453.00)	-1.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			28,363.00	28,363.00	11,820.14	28,816.00	(453.00)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	5,881.00	5,881.00	2,331.05	5,683.00	198.00	3.4%
OASDI/Medicare/Alternative		3301-3302	2,170.00	2,170.00	830.06	2,205.00	(35.00)	-1.6%
Health and Welfare Benefits		3401-3402	3,123.00	3,123.00	1,301.85	3,279.00	(156.00)	-5.0%
Unemployment Insurance		3501-3502	14.00	14.00	5.88	14.00	0.00	0.0%
Workers' Compensation		3601-3602	355.00	355.00	148.09	361.00	(6.00)	-1.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,543.00	11,543.00	4,616.93	11,542.00	1.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	400.00	400.00	0.00	400.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			400.00	400.00	0.00	400.00	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)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
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	400,000.00	400,000.00	80,952.75	399,548.00	452.00	0.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			400,000.00	400,000.00	80,952.75	399,548.00	452.00	0.1%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	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			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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 - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			440,306.00	440,306.00	97,389.82	440,306.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	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								
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%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	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	580.00	580.00	22,426.87	23,006.87	22,426.87	3866.7%
5) TOTAL, REVENUES			580.00	580.00	22,426.87	23,006.87		
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	580.00	580.00	14,486.00	23,006.87	(22,426.87)	-3866.7%
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			580.00	580.00	14,486.00	23,006.87		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	7,940.87	0.00		
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)			0.00	0.00	7,940.87	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		80,465.92	80,465.92	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		80,465.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		80,465.92		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		80,465.92		
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								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		80,465.92		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	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%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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%
Interest		8660	580.00	580.00	0.00	580.00	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	22,426.87	22,426.87	22,426.87	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			580.00	580.00	22,426.87	23,006.87	22,426.87	3866.7%
TOTAL, REVENUES			580.00	580.00	22,426.87	23,006.87		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	580.00	580.00	14,486.00	23,006.87	(22,426.87)	-3866.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			580.00	580.00	14,486.00	23,006.87	(22,426.87)	-3866.7%
CAPITAL OUTLAY								
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	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			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
TOTAL, EXPENDITURES			580.00	580.00	14,486.00	23,006.87		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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								
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%
Long-Term Debt Proceeds		8972	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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	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	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
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	3,000.00	2,856.13	259,440.17	(256,440.17)	-8548.0%
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	3,000.00	2,856.13	259,440.17		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(3,000.00)	(2,856.13)	(259,440.17)		
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)			0.00	(3,000.00)	(2,856.13)	(259,440.17)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	(1.00)	(1.00)	259,440.17	259,441.17	#####
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				(1.00)	(1.00)	259,440.17		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				(1.00)	(1.00)	259,440.17		
2) Ending Balance, June 30 (E + F1e)				(1.00)	(3,001.00)	0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Items			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Legally Restricted Balance			9740	0.00	0.00	0.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	0.00	0.00	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	(1.00)	(3,001.00)	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)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		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								
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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		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%
		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%
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%
Other Local Revenue								
All Other Local Revenue								
		8699	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			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	3,000.00	2,856.13	259,440.17	(256,440.17)	-8548.0%
TOTAL, BOOKS AND SUPPLIES			0.00	3,000.00	2,856.13	259,440.17	(256,440.17)	-8548.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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)
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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, EXPENDITURES			0.00	3,000.00	2,856.13	259,440.17		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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: 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								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	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		8500-8799	44,200.00	44,200.00	4,048.80	44,200.00	0.00	0.0%
5) TOTAL, REVENUES			44,200.00	44,200.00	4,048.80	44,200.00		
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	22,200.00	22,200.00	3,659.27	22,200.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,000.00	9,000.00	6,257.50	171,147.00	(162,147.00)	-1801.6%
6) Capital Outlay		6000-6999	13,000.00	13,000.00	0.00	13,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			44,200.00	44,200.00	9,916.77	206,347.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(5,867.97)	(162,147.00)		
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)			0.00	0.00	(5,867.97)	(162,147.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	0.00	0.00		162,147.01	162,147.01	New
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			0.00	0.00		162,147.01		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			0.00	0.00		162,147.01		
2) Ending Balance, June 30 (E + F1e)								
			0.00	0.00		0.01		
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) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		162,147.01		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		(162,147.00)		

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 STATE REVENUE								
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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		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%
		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%
		8660	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees								
		8681	43,200.00	43,200.00	4,048.80	43,200.00	0.00	0.0%
Other Local Revenue All Other Local Revenue								
		8699	0.00	0.00	0.00	0.00	0.00	0.0%
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			44,200.00	44,200.00	4,048.80	44,200.00	0.00	0.0%
TOTAL, REVENUES			44,200.00	44,200.00	4,048.80	44,200.00		

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)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	11,152.00	11,152.00	2,039.27	11,152.00	0.00	0.0%
Noncapitalized Equipment		4400	11,048.00	11,048.00	1,620.00	11,048.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			22,200.00	22,200.00	3,659.27	22,200.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	0.00	0.00	0.00	0.00	0.00	0.0%
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	9,000.00	9,000.00	6,257.50	171,147.00	(162,147.00)	-1801.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,000.00	9,000.00	6,257.50	171,147.00	(162,147.00)	-1801.6%

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 Column B & D (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	13,000.00	13,000.00	0.00	13,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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			13,000.00	13,000.00	0.00	13,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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%
TOTAL, EXPENDITURES			44,200.00	44,200.00	9,916.77	206,347.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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: 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								
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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	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	1,331,078.00	1,331,078.00	New
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	0.00	1,346,078.00		
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	15,000.00	15,000.00	45,974.53	45,974.53	(30,974.53)	-206.5%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	46,906.09	46,906.09	(46,906.09)	New
6) Capital Outlay		6000-6999	0.00	0.00	99,271.36	162,811.60	(162,811.60)	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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,000.00	15,000.00	192,151.98	255,692.22		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	(192,151.98)	1,090,385.78		
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)			0.00	0.00	(192,151.98)	1,090,385.78		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	0.00	0.00		4,307,443.63	4,307,443.63	New
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			0.00	0.00		4,307,443.63		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			0.00	0.00		4,307,443.63		
2) Ending Balance, June 30 (E + F1e)								
			0.00	0.00		5,397,829.41		
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) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		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								
School Facilities Apportionments		8545	0.00	0.00	0.00	1,331,078.00	1,331,078.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	1,331,078.00	1,331,078.00	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	15,000.00	15,000.00	0.00	15,000.00	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%
Other Local Revenue								
All Other Local Revenue		8699	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			15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
TOTAL, REVENUES			15,000.00	15,000.00	0.00	1,346,078.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	15,000.00	15,000.00	45,974.53	45,974.53	(30,974.53)	-206.5%
TOTAL, BOOKS AND SUPPLIES			15,000.00	15,000.00	45,974.53	45,974.53	(30,974.53)	-206.5%
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	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	0.00	0.00	46,906.09	46,906.09	(46,906.09)	New
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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	46,906.09	46,906.09	(46,906.09)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	12,300.00	12,300.00	(12,300.00)	New
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	52,787.65	116,327.89	(116,327.89)	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	34,183.71	34,183.71	(34,183.71)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	99,271.36	162,811.60	(162,811.60)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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%
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%
TOTAL, EXPENDITURES			15,000.00	15,000.00	192,151.98	255,692.22		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	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: 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								
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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	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%
(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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	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	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
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)			0.00	0.00	0.00	0.00		
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)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,986,089.00	2,986,089.00		3,580,869.51	594,780.51	19.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,986,089.00	2,986,089.00		3,580,869.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,986,089.00	2,986,089.00		3,580,869.51		
2) Ending Balance, June 30 (E + F1e)			2,986,089.00	2,986,089.00		3,580,869.51		
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) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	2,986,089.00	2,986,089.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		3,580,869.51		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			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)
FEDERAL REVENUE								
All Other Federal Revenue		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								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	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%
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%
Other Local Revenue								
All Other Local Revenue		8699	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			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, EXPENDITURES			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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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		7614	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%
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	0.00	0.0%
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		

2019-2020 FIRST INTERIM

AVERAGE DAILY ATTENDANCE (A)

INDIRECT COST RATE WORKSHEET



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)	1,491.73	1,491.73	1,495.81	1,495.81	4.08	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)	1,491.73	1,491.73	1,495.81	1,495.81	4.08	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	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	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)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,491.73	1,491.73	1,495.81	1,495.81	4.08	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)						

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 885,668.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 17,661,257.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.01%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,176,538.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	72,000.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	85,868.34
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,334,406.34
9. Carry-Forward Adjustment (Part IV, Line F)	36,064.64
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,370,470.98

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	14,277,220.13
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,256,973.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,253,883.88
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	33,256.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	516,435.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	25,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	47,431.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,628,070.66
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	440,306.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	20,478,575.67

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	6.52%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B18)	6.69%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,334,406.34</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.34%) times Part III, Line B18); zero if negative	<u>36,064.64</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.34%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.26%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>36,064.64</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>36,064.64</u>

2019-2020 FIRST INTERIM

MULTI YEAR PROJECTIONS

CASH FLOW

CRITERIA AND STANDARDS REVIEW

**EVERY STUDENT SUCCEEDS AT
MAINTENANCE OF EFFORT**



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. LCFE/Revenue Limit Sources	8010-8099	12,857,912.55	4.19%	13,396,576.00	0.53%	13,468,087.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	0.00
3. Other State Revenues	8300-8599	358,259.00	-22.28%	278,445.00	-1.26%	274,931.00
4. Other Local Revenues	8600-8799	4,254,438.31	2.68%	4,368,663.00	4.10%	4,547,947.00
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	(3,046,090.65)	20.34%	(3,665,633.00)	5.17%	(3,855,065.00)
6. Total (Sum lines A1 thru A5c)		14,424,519.21	-0.32%	14,378,051.00	0.40%	14,435,900.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,630,806.00		7,847,062.00
b. Step & Column Adjustment				121,256.00		134,472.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				95,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,630,806.00	2.83%	7,847,062.00	1.71%	7,981,534.00
2. Classified Salaries						
a. Base Salaries				1,825,790.00		1,851,514.00
b. Step & Column Adjustment				25,724.00		51,990.00
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	1,825,790.00	1.41%	1,851,514.00	2.81%	1,903,504.00
3. Employee Benefits	3000-3999	3,244,723.00	8.58%	3,523,215.00	0.77%	3,550,345.00
4. Books and Supplies	4000-4999	200,811.08	10.66%	222,222.00	0.00%	222,222.00
5. Services and Other Operating Expenditures	5000-5999	963,116.00	1.31%	975,763.00	0.96%	985,121.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	32,245.00	0.00%	32,245.00	0.00%	32,245.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,963.00)	0.00%	(4,963.00)	0.00%	(4,963.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		13,892,528.08	3.99%	14,447,058.00	1.54%	14,670,008.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		531,991.13		(69,007.00)		(234,108.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,304,321.16		1,836,312.29		1,767,305.29
2. Ending Fund Balance (Sum lines C and D1)		1,836,312.29		1,767,305.29		1,533,197.29
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	0.00		0.00		
d. Assigned	9780	0.00		100,000.00		100,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	1,836,312.29		1,666,305.29		1,432,197.29
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,836,312.29		1,767,305.29		1,533,197.29

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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,836,312.29		1,666,305.29		1,432,197.29
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		1,836,312.29		1,666,305.29		1,432,197.29
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.						
2020-2021 Addition of 1 FTE Certificated: The district is currently reviewing the enrollment and classroom loading capacities based on the district's bargaining agreement and the state's class size reduction for grades K-3. Based on the current number of certificated teacher counts the district may have a need for an additional elementary teacher.						

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	12,857,912.55	4.19%	13,396,576.00	0.53%	13,468,087.00
2. Federal Revenues	8100-8299	365,862.00	-19.16%	295,769.00	-2.09%	289,590.00
3. Other State Revenues	8300-8599	2,175,736.88	-6.51%	2,034,003.00	-0.40%	2,025,823.00
4. Other Local Revenues	8600-8799	6,456,442.31	-0.51%	6,423,770.00	3.09%	6,621,981.00
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)		21,855,953.74	1.35%	22,150,118.00	1.15%	22,405,481.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,833,482.00		10,193,975.00
b. Step & Column Adjustment				265,493.00		184,113.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				95,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,833,482.00	3.67%	10,193,975.00	1.81%	10,378,088.00
2. Classified Salaries						
a. Base Salaries				2,755,164.00		2,808,770.00
b. Step & Column Adjustment				53,606.00		80,707.00
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	2,755,164.00	1.95%	2,808,770.00	2.87%	2,889,477.00
3. Employee Benefits	3000-3999	5,993,029.00	6.87%	6,404,569.00	1.55%	6,504,026.00
4. Books and Supplies	4000-4999	627,342.75	-11.53%	554,981.00	0.00%	554,982.00
5. Services and Other Operating Expenditures	5000-5999	2,163,658.66	-4.40%	2,068,468.00	2.35%	2,117,097.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	154,843.00	21.65%	188,362.00	4.01%	195,919.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	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)		21,527,519.41	3.21%	22,219,125.00	1.89%	22,639,589.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		328,434.33		(69,007.00)		(234,108.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,507,877.96		1,836,312.29		1,767,305.29
2. Ending Fund Balance (Sum lines C and D1)		1,836,312.29		1,767,305.29		1,533,197.29
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		1,000.00		1,000.00
b. Restricted	9740	0.00		0.00		0.00
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	0.00		100,000.00		100,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,836,312.29		1,666,305.29		1,432,197.29
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,836,312.29		1,767,305.29		1,533,197.29

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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,836,312.29		1,666,305.29		1,432,197.29
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,836,312.29		1,666,305.29		1,432,197.29
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.53%		7.50%		6.33%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,495.81		1,495.81		1,469.59
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		21,527,519.41		22,219,125.00		22,639,589.00
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)		21,527,519.41		22,219,125.00		22,639,589.00
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)		645,825.58		666,573.75		679,187.67
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)		645,825.58		666,573.75		679,187.67
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

ACTUALS THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
(Enter Month Name):									
Object	Beginning Balances (Ref. Only)								
A. BEGINNING CASH		987,755.00	1,117,578.00	579,393.00	(99,796.00)	(1,005,950.00)	1,144,463.00	1,649,868.35	848,564.61
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019								
Property Taxes	8020-8079	577,159.00	577,159.00	651,746.00	577,159.00		119,211.30	335,116.21	6,622.85
Miscellaneous Funds	8080-8099					3,300,000.00	140,893.48	4,746.38	6,977.84
Federal Revenue	8100-8299				30,113.00			5,667.07	(34.60)
Other State Revenue	8300-8599	175.00	990.00	84,085.00	61,920.00		(125,986.22)	280,784.88	12,895.01
Other Local Revenue	8600-8799	100,369.00	49,888.00	118,817.00	69,227.00	409,686.00	1,800,120.43	447,117.98	502,994.80
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		677,703.00	629,037.00	854,648.00	738,419.00	3,709,686.00	1,934,238.99	1,073,432.52	529,455.90
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	97,113.00	827,594.00	872,824.00	883,204.00	910,765.00	913,719.52	858,539.98	913,719.52
Classified Salaries	2000-2999	119,210.00	225,629.00	235,361.00	228,816.00	229,629.00	241,729.12	251,000.13	269,065.00
Employee Benefits	3000-3999	214,155.00	335,162.00	352,167.00	352,829.00	367,457.00	14,527.00	380,842.89	378,989.49
Books and Supplies	4000-4999	9,759.00	56,638.00	46,134.00	103,198.00	23,224.00	10,819.00	17,659.91	114,928.22
Services	5000-5999	224,879.00	139,516.00	145,436.00	102,439.00	92,828.00	93,861.00	157,225.09	139,201.99
Capital Outlay	6000-6599								
Other Outgo	7000-7499	18,609.00	789.00	1,807.00	5,476.00	1,755.00	1,063.00	4,323.26	1,223.74
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		683,725.00	1,585,328.00	1,653,731.00	1,675,962.00	1,615,658.00	1,275,718.64	1,669,591.26	1,817,127.96
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299	0.00	398,669.00	50,273.00	11,020.00	105.00			(48,116.86)
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	398,669.00	50,273.00	11,020.00	105.00	0.00	0.00	(48,116.86)
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	(20,437.00)	(69,621.00)	(20,369.00)	(56,280.00)	153,115.00	205,145.00	205,145.00
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		0.00	(20,437.00)	(69,621.00)	(20,369.00)	(56,280.00)	153,115.00	205,145.00	205,145.00
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		0.00	419,106.00	119,894.00	31,389.00	56,385.00	(153,115.00)	(205,145.00)	(253,261.86)
E. NET INCREASE/DECREASE (B - C + D)		129,823.00	(538,185.00)	(679,189.00)	(906,154.00)	2,150,413.00	505,405.35	(801,303.74)	(1,540,933.92)
F. ENDING CASH (A + E)		1,117,578.00	579,393.00	(99,796.00)	(1,005,950.00)	1,144,463.00	1,649,868.35	848,564.61	(692,369.31)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	Object	ACTUALS THROUGH THE MONTH OF					June	July	August	Total	Budget
		March	April	May	June	July					
A. BEGINNING CASH											
8010-8019	Principal Apportionment		60,930.22	19,868.55	(1,600,402.13)	0.00			1,324,570.00	1,324,570.00	
8020-8079	Property Taxes	4,182,393.17	27,311.12	3,349,742.10	521,278.91	0.00		29,993.55	11,563,336.55	11,563,336.55	
8080-8099	Miscellaneous Funds				(29,994.00)	0.00		0.00	(29,994.00)	(29,994.00)	
8100-8299	Federal Revenue	36,170.95	16,181.01	(18,888.40)	296,652.97	0.00		0.00	365,862.00	365,862.00	
8300-8599	Other State Revenue	94,095.73	(7,480.91)	866.58	1,773,391.81	0.00		0.00	2,175,736.88	2,175,736.88	
8600-8799	Other Local Revenue	62,292.00	1,649,377.97	451,232.96	800,556.26	(5,237.00)		(0.09)	6,456,442.31	6,456,442.31	
8910-8929	Interfund Transfers In								0.00	0.00	
8930-8979	All Other Financing Sources								0.00	0.00	
TOTAL RECEIPTS											
		4,374,951.85	1,746,319.41	3,802,821.79	1,761,483.82	(5,237.00)		29,993.46	21,855,953.74	21,855,953.74	
C. DISBURSEMENTS											
1000-1999	Certificated Salaries	913,719.52	913,719.52	913,719.52	814,844.42	0.00		0.00	9,833,482.00	9,833,482.00	
2000-2999	Classified Salaries	235,021.42	240,947.65	237,026.23	241,729.12	0.33		0.00	2,755,164.00	2,755,164.00	
3000-3999	Employee Benefits	378,516.22	377,855.13	376,507.21	2,163,970.72	310,050.34		0.00	5,993,029.00	5,993,029.00	
4000-4999	Books and Supplies	34,124.68	37,409.11	49,576.16	104,408.15	19,464.52		0.00	627,342.75	627,342.75	
5000-5999	Services	221,290.05	206,777.35	254,084.50	349,451.10	36,667.18		0.00	2,163,658.26	2,163,658.26	
6000-6599	Capital Outlay								0.00	0.00	
7000-7499	Other Outgo	2,037.33	39,133.67	1,223.74	44,613.71	32,788.55		0.00	154,843.00	154,843.00	
7600-7629	Interfund Transfers Out								0.00	0.00	
All Other Financing Uses									0.00	0.00	
7630-7699	All Other Financing Uses								0.00	0.00	
TOTAL DISBURSEMENTS											
		1,764,709.22	1,815,842.43	1,832,137.36	3,719,017.22	398,970.92		0.00	21,527,519.01	21,527,519.01	
D. BALANCE SHEET ITEMS											
Assets and Deferred Outflows											
9111-9199	Cash Not In Treasury								0.00	0.00	
9200-9299	Accounts Receivable								1,097,220.14	1,097,220.14	
9310	Due From Other Funds								0.00	0.00	
9320	Stores								0.00	0.00	
9330	Prepaid Expenditures								0.00	0.00	
9340	Other Current Assets								0.00	0.00	
9490	Deferred Outflows of Resources								0.00	0.00	
SUBTOTAL											
		0.00	0.00	0.00	0.00	233,805.00		0.00	1,097,220.14	1,097,220.14	
Liabilities and Deferred Inflows											
9500-9599	Accounts Payable	(4,076.16)	(13,134.68)	(22,614.13)	0.00	0.00			672,493.03	672,493.03	
9610	Due To Other Funds								0.00	0.00	
9640	Current Loans								(109,083.27)	(109,083.27)	
9650	Unearned Revenues								0.00	0.00	
9690	Deferred Inflows of Resources	(4,076.16)	(13,134.68)	(22,614.13)	0.00	(109,083.27)		0.00	563,409.76	563,409.76	
Nonoperating											
9910	Suspense Clearing								0.00	0.00	
TOTAL BALANCE SHEET ITEMS											
		4,076.16	13,134.68	22,614.13	0.00	342,888.27		0.00	533,810.38	533,810.38	
E. NET INCREASE/DECREASE (B - C + D)											
		2,594,318.79	(56,388.34)	1,993,296.56	(1,957,533.40)	(61,319.65)		29,993.46	862,245.11	862,245.11	
F. ENDING CASH (A + E)											
		1,901,949.48	1,845,561.14	3,838,859.70	1,881,326.30				1,850,000.11	1,850,000.11	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

Object	Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name)													
		July	August	September	October	November	December	January	February	March	April	May	June		
A. BEGINNING CASH		1,881,326.30	1,558,295.07	(334,872.30)	(1,896,408.79)	(3,287,746.37)	1,898,354.72	2,906,174.00	1,680,480.59						
B. RECEIPTS															
LCFF/Revenue Limit Sources															
Principal Apportionment	8010-8019				322,823.27					6,637,494.12					7,303.74
Property Taxes	8020-8079	308,942.97	308,942.97	317,840.25	208,942.97					108,897.28				123,577.48	3,152.96
Miscellaneous Funds	8080-8099														
Federal Revenue	8100-8299									14,256.98				7,145.22	(43.63)
Other State Revenue	8300-8599	0.00	0.00	34,165.56	0.00										
Other Local Revenue	8600-8799	115,710.91	89,781.32	114,122.76	140,183.23					594,963.95				452,852.25	20,797.19
Interfund Transfers In	8910-8929													34,941.09	14,290.36
All Other Financing Sources	8930-8979														
TOTAL RECEIPTS		424,653.88	398,724.29	466,128.57	671,949.47					7,246,715.05				623,484.10	45,500.62
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	137,937.72	909,434.00	909,434.49	909,434.00					909,434.00				909,434.00	909,434.00
Classified Salaries	2000-2999	180,167.65	240,799.00	240,999.00	240,999.00					240,999.00				240,099.00	240,019.00
Employee Benefits	3000-3999	116,696.95	627,598.00	577,499.00	577,599.00					577,599.00				597,599.00	597,599.00
Books and Supplies	4000-4999	20,293.96	116,135.58	79,595.51	79,413.27					63,572.50				20,480.14	22,572.95
Services	5000-5999	241,990.56	106,551.42	217,058.66	248,591.85					227,143.12				106,551.42	188,642.14
Capital Outlay	6000-6599														
Other Outgo	7000-7499	50,598.25	1,826.66	3,077.40	7,249.93					41,866.34				3,605.33	2,126.26
Interfund Transfers Out	7600-7629														
All Other Financing Uses	7630-7699														
TOTAL DISBURSEMENTS		747,685.11	2,002,344.66	2,027,665.06	2,063,287.05					2,060,613.96				1,881,897.85	1,960,393.35
D. BALANCE SHEET ITEMS															
Assets and Deferred Outflows															
Cash Not in Treasury	9111-9199														
Accounts Receivable	9200-9299	107,431.00		397,618.00	26,455.00					48,116.00				19,342.09	833.68
Due From Other Funds	9310														
Stores	9320														
Prepaid Expenditures	9330														
Other Current Assets	9340														
Deferred Outflows of Resources	9490														
SUBTOTAL		107,431.00	0.00	397,618.00	26,455.00					48,116.00				19,342.09	833.68
Liabilities and Deferred Inflows															
Accounts Payable	9500-9599														
Due To Other Funds	9610	107,431.00	289,547.00	397,618.00	26,455.00					48,116.00				(13,378.25)	(45,069.89)
Current Loans	9640														
Unearned Revenues	9650														
Deferred Inflows of Resources	9690														
SUBTOTAL		107,431.00	289,547.00	397,618.00	26,455.00					48,116.00				(13,378.25)	(45,069.89)
Nonoperating															
Suspense Clearing	9910														
TOTAL BALANCE SHEET ITEMS		0.00	(289,547.00)	0.00	0.00					0.00				32,720.34	45,908.57
E. NET INCREASE/DECREASE (B - C + D)		(323,031.23)	(1,893,167.37)	(1,561,536.49)	(1,391,337.58)					5,186,101.09				(1,225,693.41)	(1,868,989.16)
F. ENDING CASH (A + E)		1,558,295.07	(334,872.30)	(1,896,408.79)	(3,287,746.37)					1,898,354.72				1,680,480.59	(188,508.57)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS															

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF								
(Enter Month Name):								
A. BEGINNING CASH	(188,508.57)	2,686,691.80	2,989,881.10	2,049,767.80				
B. RECEIPTS								
Principal Apportionment	4,377,731.20	28,586.68	28,586.68	545,625.16	2,808.20		12,103,401.00	12,103,401.00
Property Taxes	0.00	0.00	(11,457.70)	55,728.82	0.00		1,424,568.00	1,324,568.00
Miscellaneous Funds				(31,394.00)			(31,394.00)	(31,394.00)
Federal Revenue	45,605.47	20,401.61	208,403.35		0.00		295,769.00	295,769.00
Other State Revenue	151,758.40	(12,065.28)	1,397.63	1,385,097.25			2,034,003.00	2,034,003.00
Other Local Revenue	88,459.32	2,342,240.50	640,784.66		(308,014.22)		6,423,770.00	6,423,770.00
Interfund Transfers In							0.00	
All Other Financing Sources							0.00	
TOTAL RECEIPTS	4,663,554.39	2,379,163.51	867,714.62	1,955,057.23	(305,206.02)	0.00	22,250,117.00	22,150,117.00
C. DISBURSEMENTS								
Certificated Salaries	909,434.00	909,434.00	909,434.00	991,697.00	(0.21)		10,193,975.00	10,193,975.00
Classified Salaries	240,019.00	240,019.00	240,019.00	224,531.35	0.00		2,808,769.00	2,808,769.00
Employee Benefits	537,599.00	537,599.00	537,599.00	521,992.05	0.00		6,404,568.00	6,404,568.00
Books and Supplies	39,574.29	43,383.23	57,493.32	12,465.23	0.00		554,981.00	554,981.00
Services	105,551.20	280,218.12	106,551.00	132,844.51	0.00		2,068,468.00	2,068,468.00
Capital Outlay							0.00	
Other Outgo	3,539.89	67,995.17	2,126.26	(3,161.20)	0.00		188,362.00	188,362.00
Interfund Transfers Out							0.00	
All Other Financing Uses							0.00	
TOTAL DISBURSEMENTS	1,835,717.38	2,078,648.52	1,853,222.58	1,850,358.94	(0.21)	0.00	22,219,123.00	22,219,123.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury							0.00	
Accounts Receivable							379,920.40	
Due From Other Funds		(10,460.37)		(209,415.00)			0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	0.00	(10,460.37)	0.00	(209,415.00)	0.00	0.00	379,920.40	
Liabilities and Deferred Inflows								
Accounts Payable	(47,363.36)	(13,134.68)	(45,394.66)	254,123.00			906,518.42	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
SUBTOTAL	(47,363.36)	(13,134.68)	(45,394.66)	254,123.00	0.00	0.00	906,518.42	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	47,363.36	2,674.31	45,394.66	(463,538.00)	0.00	0.00	(526,598.02)	
E. NET INCREASE/DECREASE (B - C + D)	2,875,200.37	303,189.30	(940,113.30)	(358,839.71)	(305,205.81)	0.00	(495,604.02)	(69,006.00)
F. ENDING CASH (A + E)	2,686,691.80	2,989,881.10	2,049,767.80	1,690,928.09				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							1,385,722.28	

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 Charter School	1,492.00	1,495.81		
	0.00	0.00		
	Total ADA	1,492.00	1,495.81	0.3%
1st Subsequent Year (2020-21) District Regular Charter School	1,492.00	1,495.81		
	Total ADA	1,492.00	1,495.81	0.3%
2nd Subsequent Year (2021-22) District Regular Charter School	1,469.59	1,469.81		
	Total ADA	1,469.59	1,469.81	0.0%

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	1,520	1,541		
Charter School				
Total Enrollment	1,520	1,541	1.4%	Met
1st Subsequent Year (2020-21)				
District Regular	1,488	1,488		
Charter School				
Total Enrollment	1,488	1,488	0.0%	Met
2nd Subsequent Year (2021-22)				
District Regular	1,460	1,463		
Charter School				
Total Enrollment	1,460	1,463	0.2%	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	1,488	1,523	
Charter School			
Total ADA/Enrollment	1,488	1,523	97.7%
Second Prior Year (2017-18)			
District Regular	1,486	1,547	
Charter School			
Total ADA/Enrollment	1,486	1,547	96.1%
First Prior Year (2018-19)			
District Regular	1,492	1,547	
Charter School	0		
Total ADA/Enrollment	1,492	1,547	96.4%
Historical Average Ratio:			96.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.2%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2019-20)				
District Regular	1,496	1,541		
Charter School	0			
Total ADA/Enrollment	1,496	1,541	97.1%	Met
1st Subsequent Year (2020-21)				
District Regular	1,443	1,488		
Charter School				
Total ADA/Enrollment	1,443	1,488	97.0%	Met
2nd Subsequent Year (2021-22)				
District Regular	1,419	1,463		
Charter School				
Total ADA/Enrollment	1,419	1,463	97.0%	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.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2019-20)	12,766,166.00		
1st Subsequent Year (2020-21)	13,136,463.00	13,427,970.00	2.2%	Not Met
2nd Subsequent Year (2021-22)	13,124,367.00	13,500,245.00	2.9%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. **STANDARD NOT MET** - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The District is onto the cusp for being basic aid or LCFF funded - (currently there is only \$147K in excess). The new tax revenue projections are coming in higher than anticipated at Budget Adoption; currently they are projecting a 5% increase from year to year. Property taxes will likely be higher to close the year; therefore, the District will need to watch ADA very closely. It appears the District's tax growth will out pass the COLA, which means the District will likely become more clearly basic aid.

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)	12,660,756.09	14,091,881.37	89.8%
Second Prior Year (2017-18)	12,477,026.59	13,705,136.17	91.0%
First Prior Year (2018-19)	13,153,751.31	14,103,163.36	93.3%
	Historical Average Ratio:		91.4%

	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):	88.4% to 94.4%	88.4% to 94.4%	88.4% to 94.4%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2019-20)	12,701,319.00	13,892,528.08	91.4%	Met
1st Subsequent Year (2020-21)	13,221,791.00	14,447,058.00	91.5%	Met
2nd Subsequent Year (2021-22)	13,435,383.00	14,670,008.00	91.6%	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
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2019-20)	292,224.00	365,862.00	25.2%	Yes
1st Subsequent Year (2020-21)	268,749.00	295,769.00	10.1%	Yes
2nd Subsequent Year (2021-22)	263,311.00	289,590.00	10.0%	Yes

Explanation:
(required if Yes)

Federal allocations have changed since the original budget adoption. There were increases in all federal categorical funds (Title I-IV), the largest being Title I.

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

Current Year (2019-20)	1,274,634.00	2,175,736.88	70.7%	Yes
1st Subsequent Year (2020-21)	1,266,855.00	2,034,003.00	60.6%	Yes
2nd Subsequent Year (2021-22)	1,258,336.00	2,025,823.00	61.0%	Yes

Explanation:
(required if Yes)

Other State revenues changed significantly after the original budget adoption due to the requirement to account for the increase in the "STRS On Behalf" entry and the addition of the "PERS On Behalf" entry. Also the Governor approved one time of ADA to be disbursed in the general fund unrestricted resources.

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

Current Year (2019-20)	6,407,330.42	6,456,442.31	0.8%	No
1st Subsequent Year (2020-21)	6,450,478.00	6,423,770.00	-0.4%	No
2nd Subsequent Year (2021-22)	6,649,242.00	6,621,981.00	-0.4%	No

Explanation:
(required if Yes)

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

Current Year (2019-20)	433,569.00	627,342.75	44.7%	Yes
1st Subsequent Year (2020-21)	424,619.00	554,981.00	30.7%	Yes
2nd Subsequent Year (2021-22)	425,701.00	554,982.00	30.4%	Yes

Explanation:
(required if Yes)

Increases correlate to the increase in revenues and carry over funds from the previous fiscal year.

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

Current Year (2019-20)	2,132,040.00	2,163,658.66	1.5%	No
1st Subsequent Year (2020-21)	2,098,406.00	2,068,468.00	-1.4%	No
2nd Subsequent Year (2021-22)	2,071,606.00	2,117,097.00	2.2%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	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)	7,974,188.42	8,998,041.19	12.8%	Not Met
1st Subsequent Year (2020-21)	7,986,082.00	8,753,542.00	9.6%	Not Met
2nd Subsequent Year (2021-22)	8,170,889.00	8,937,394.00	9.4%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	2,565,609.00	2,791,001.41	8.8%	Not Met
1st Subsequent Year (2020-21)	2,523,025.00	2,623,449.00	4.0%	Met
2nd Subsequent Year (2021-22)	2,497,307.00	2,672,079.00	7.0%	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)

Federal allocations have changed since the original budget adoption. There were increases in all federal categorical funds (Title I-IV), the largest being Title I.

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

Other State revenues changed significantly after the original budget adoption due to the requirement to account for the increase in the "STRS On Behalf" entry and the addition of the "PERS On Behalf" entry. Also the Governor approved one time of ADA to be disbursed in the general fund unrestricted resources.

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

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

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

Increases correlate to the increase in revenues and carry over funds from the previous fiscal year.

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

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	613,434.66	625,143.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		625,143.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	8.5%	7.5%	6.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.8%	2.5%	2.1%

8B. Calculating the District's Deficit Spending Percentages

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

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)	531,991.13	13,892,528.08	N/A	Met
1st Subsequent Year (2020-21)	(69,007.00)	14,447,058.00	0.5%	Met
2nd Subsequent Year (2021-22)	(234,108.00)	14,670,008.00	1.6%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYP1, Line D2)	
Current Year (2019-20)		1,836,312.29	Met
1st Subsequent Year (2020-21)		1,767,305.29	Met
2nd Subsequent Year (2021-22)		1,533,197.29	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2019-20)		1,881,326.30	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.)	1,496	1,496	1,470
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (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)	21,527,519.41	22,219,125.00	22,639,589.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	21,527,519.41	22,219,125.00	22,639,589.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	645,825.58	666,573.75	679,187.67
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)	645,825.58	666,573.75	679,187.67

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	0.00	
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,836,312.29	1,666,305.29	1,432,197.29
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,836,312.29	1,666,305.29	1,432,197.29
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.53%	7.50%	6.33%
District's Reserve Standard (Section 10B, Line 7):	645,825.58	666,573.75	679,187.67
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?

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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)	(3,067,590.58)	(3,046,090.65)	-0.7%	(21,499.93)	Met
1st Subsequent Year (2020-21)	(3,546,382.00)	(3,665,633.00)	3.4%	119,251.00	Met
2nd Subsequent Year (2021-22)	(3,488,167.00)	(3,855,065.00)	10.5%	366,898.00	Not 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)

During the 2021-2022 fiscal year the District will need to contribute additional funds in order to maintain the anticipated increased costs in the special education program and also contribute additional funds toward the foundation funded programs due to the projected decrease in revenue from the District foundation.

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)

The General Obligation Bond (fund 51) payments are managed at the County Treasurer's office. The county calculates the annual payments and collects it from the District's tax payers. The General Obligation Bond (fund 51), which is voter approved, i taxes levied by the County of Marin each year and therefore does not impact the District's General fund.

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)

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	189,368.00	161,478.00
b. OPEB plan(s) fiduciary net position (if applicable)	189,368.00	161,478.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Jun 30, 2017	Jun 30, 2019

e. If based on an actuarial valuation, indicate the date of the OPEB valuation.

3. OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2019-20)	35,896.00	31,500.00
1st Subsequent Year (2020-21)	35,896.00	31,500.00
2nd Subsequent Year (2021-22)	35,896.00	31,500.00

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)	34,750.00	34,750.00
1st Subsequent Year (2020-21)	35,896.00	34,750.00
2nd Subsequent Year (2021-22)	35,896.00	34,750.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2019-20)	32,000.00	34,750.00
1st Subsequent Year (2020-21)	32,000.00	34,750.00
2nd Subsequent Year (2021-22)	32,000.00	34,750.00

d. Number of retirees receiving OPEB benefits

Current Year (2019-20)	14	14
1st Subsequent Year (2020-21)	14	14
2nd Subsequent Year (2021-22)	14	14

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

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

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2019-20)		
1st Subsequent Year (2020-21)		
2nd Subsequent Year (2021-22)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2019-20)		
1st Subsequent Year (2020-21)		
2nd Subsequent Year (2021-22)		

4. Comments:

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?
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	93.0	89.8	89.8	89.8

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

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

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (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)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year	1.1%		

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	125,237		
	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
7. Amount included for any tentative salary schedule increases	0	0	0

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

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

	Current Year (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?	Yes	Yes	Yes
2. Total cost of H&W benefits	10,500	10,500	10,500
3. Percent of H&W cost paid by employer			
4. 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?

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

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.

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	38.0	34.4	34.4	34.4

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (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)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

7. Amount included for any tentative salary schedule increases

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	0	0	0

Classified (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

Yes	Yes	Yes
10,500	10,500	10,500

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

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

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

No		

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes

Classified (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?

Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	16.3	15.3	15.3	15.3

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (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)

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?

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

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First Interim
2019-20 Original Budget
Technical Review Checks

Larkspur-Corte Madera

Marin County

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

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

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO - FN - OB			
25	0000	0	0000-0000-8681	0000	8681	43,200.00
Explanation: Fund 25 now requires a special resource assignment. The District is working with the county office on doing a budget sweep from the original coding to the new coding.						

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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First Interim
 2019-20 Board Approved Operating Budget
 Technical Review Checks

Larkspur-Corte Madera

Marin County

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

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

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
25-0000-0-0000-0000-8681	0000	8681	43,200.00
Explanation: Fund 25 now requires a special resource assignment. The District is working with the county office on doing a budget sweep from the original coding to the new coding.			

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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First Interim
2019-20 Projected Totals
Technical Review Checks

Larkspur-Corte Madera

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards. EXCEPTION

FUND	RESOURCE	NEG. EFB
25	9010	-162,147.00

Explanation: Fund 25 now requires a special resource assignment. The District is working with the county office on doing a budget sweep from the original coding to the new coding.

Total of negative resource balances for Fund 25 -162,147.00

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
25	9010	9790	-162,147.00

Explanation: Fund 25 now requires a special resource assignment. The District is working with the county office on doing a budget sweep from the original coding to the new coding.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

LARKSPUR-CORTE MADERA SCHOOL DISTRICT
MULTI-YEAR PROJECTIONS
2018-19 thru 2020-21

2019-20 to 2022-23

Description	2019-20 BUDGET ADOPTION				2019-20 First Interim				2020-21 19-20 First Interim Budget				2021-22 19-20 First Interim Budget				2022-23 19-20 First Interim Budget			
	% Change	Unrestricted LCFF	Restricted	Combined	% Change	Unrestricted LCFF	Restricted	Combined	% Change	Unrestricted LCFF	Restricted	Combined	% Change	Unrestricted LCFF	Restricted	Combined	% Change	Unrestricted LCFF	Restricted	Combined
A. REVENUES & OTHER FINANCING SOURCES																				
1. LCFF Entitlement Sources	BASIC AID				LCFF				LCFF				BASIC AID				BASIC AID			
a. State Aid (including PY categorical programs)	1492.75 ADA	1,025,408		1,025,408	1495.81 ADA	1,025,408		1,025,408	1469.59 ADA%	1,025,408		1,025,408	1438.320 ADA	1,025,408		1,025,408	1413.92 ADA			1,025,408
b. EPA		298,430		298,430		299,162		299,162		299,162		299,162		293,918		293,918		287,664		287,664
c. Property Taxes	tax @ 4.81%	11,442,328		11,442,328	tax @ 4%	11,533,343		11,533,343	tax @ 4%	12,072,006		12,072,006	tax @ 4%	12,148,761		12,148,761	tax @ 4%	12,741,877		12,741,877
d. Total LCFF Entitlement Sources	x	12,766,166		12,766,166	x	12,857,913		12,857,913	x	13,396,576		13,396,576	x	13,468,087		13,468,087	x	14,054,949		14,054,949
2. Federal Revenues			292,224	292,224			365,862	365,862			295,769	295,769			289,590	289,590			281,651	281,651
3. Other State Revenues	x	273,442	1,001,192	1,274,634	x	358,259	1,817,478	2,175,737	x	278,445	1,755,558	2,034,003	x	274,931	1,750,892	2,025,823	x	269,081	1,746,278	2,015,359
4. Other Local Revenues	x	4,205,326	805,107	5,010,433	x	4,254,438	805,107	5,059,545	x	4,368,663	805,107	5,173,770	x	4,547,947	824,035	5,371,982	x	4,735,904	843,417	5,579,321
5. Other Financing Sources (encroachment)	x	(3,067,591)		3,067,591	x	(3,046,091)		3,046,091	x	(3,665,633)		3,665,633	x	(3,855,065)		3,855,065	x	(4,046,374)		4,046,374
6. Foundation Revenues	x	-	1,396,897	1,396,897	x	-	1,396,897	1,396,897	x	-	1,250,000	1,250,000	x	-	1,250,000	1,250,000	x	-	1,250,000	1,250,000
TOTAL PROJECTED REVENUE (A1d thru A6)		14,177,343	6,563,011	20,740,354		14,424,519	7,431,434	21,855,954		14,378,050	7,772,067	22,150,117		14,435,900	7,969,581	22,405,481		15,013,560	8,167,720	23,181,280
B. EXPENDITURES AND OTHER FINANCING USES																				
1. Certificated Salaries																				
a. Base Salaries/Step & Columns Adjustments		7,360,243	2,087,959	9,448,202		7,347,556	2,183,576	9,531,132		7,574,812	2,334,324	9,909,136		7,709,284	2,377,454	10,086,738		7,908,905	2,415,854	10,324,759
b. Step & Column Adjustment (Included in base for current year)		-	-	-		-	-	-		-	-	-		-	-	-		-	-	-
c. Cost-of-Living Adjustment		-	-	-		-	-	-		-	-	-		-	-	-		-	-	-
d. Other Adjustments (Stipends, Subs, Extra Duty)		242,750	8,000	250,750		283,250	19,100	302,350		272,250	12,589	284,839		272,250	19,100	291,350		272,250	10,205	282,455
e. Other Adjustments (Additions/Reductions)		-	-	-		-	-	-		-	-	-		-	-	-		-	-	-
f. Total Certificated Salaries (Sum lines B1a-B1b)		7,602,993	2,095,959	9,698,952		7,630,806	2,202,676	9,833,482		7,847,062	2,346,913	10,193,975		7,981,534	2,396,554	10,378,088		8,181,155	2,426,059	10,607,214
2. Classified Salaries																				
a. Base Salaries		1,703,067	883,501	2,586,568		1,682,536	929,374	2,611,910		1,733,012	957,255	2,690,267		1,785,002	985,973	2,770,975		1,838,553	1,015,552	2,854,105
b. Other Adjustments (Stipends, Subs, Extra Duty)		112,251	-	112,251		143,254	-	143,254		118,502	-	118,502		118,502	-	118,502		118,502	-	118,502
c. Other Adjustments (Additions/Reductions)		-	-	-		-	-	-		-	-	-		-	-	-		-	-	-
d. Total Classified Salaries (Sum lines B2a-B2b)		1,815,318	883,501	2,698,819		1,825,790	929,374	2,755,164		1,851,514	957,255	2,808,769		1,903,504	985,973	2,889,477		1,957,054	1,015,552	2,972,606
3. Employee Benefits		3,318,189	1,990,052	5,308,241		3,244,723	2,748,306	5,993,029		3,523,215	2,881,354	6,404,568		3,550,345	2,953,681	6,504,026		3,609,950	2,997,571	6,607,521
4. Books and Supplies		180,532	253,037	433,569		200,811	426,532	627,343		222,222	332,759	554,981		222,222	332,759	554,981		222,222	332,759	554,981
5. Services, Other Operating Expenses		936,816	1,195,224	2,132,039		963,116	1,200,543	2,163,658.94		975,763	1,092,705	2,068,468		985,120	1,131,976	2,117,096		1,000,101	1,214,444	2,214,545
6. Capital Outlay		-	-	-		-	-	-		-	-	-		-	-	-		-	-	-
7. Other Outgo		-	-	-		-	-	-		-	-	-		-	-	-		-	-	-
8. Direct Support/Indirect Costs		(1,281)	1,281	-		(4,963)	4,963	-		(4,963)	4,963	-		(4,963)	4,963	-		(4,963)	4,963	-
9. Other Financing Uses (Def. Maint./Cafeteria/MCOE Special Ed.)		32,245	143,956	176,201		32,245	122,598	154,843		32,245	156,117	188,362		32,245	163,674	195,919		32,245	176,371	208,616
10. Net Estimated Adjustments to EFB at close		-	-	-		-	-	-		-	-	-		-	-	-		-	-	-
11. TOTAL PROJECTED EXPENDITURES (B1-B9)		13,884,813	6,563,010	20,447,821		13,892,528	7,634,991	21,527,519		14,447,057	7,772,066	22,219,123		14,670,008	7,969,581	22,639,587		14,997,765	8,167,720	23,165,483
C. NET INCREASE (DECREASE) IN FUND BALANCE		292,530	1	292,532		531,992	(203,558)	328,435		(69,007)	1	(69,006)		(234,108)	0	(234,105)		15,795	(0)	15,797
D. FUND BALANCE																				
1. Est. Beginning Fund Balance (Form 011, line F1e)*		1,330,018	(0)	1,330,018		1,304,321	203,557	1,507,878		1,836,313	(1)	1,836,312		1,767,306	(1)	1,767,305		1,533,198	(0)	1,533,198
2. Ending Fund Balance (Sum lines C and D1)	7.94%	1,622,548	1	1,622,550	8.53%	1,836,313	(1)	1,836,313	7.95%	1,767,306	(1)	1,767,305	6.77%	1,533,198	(0)	1,533,200	6.69%	1,548,994	(0)	1,548,995
E AVAILABLE RESERVES																				
1. General Fund (Unrestricted); Commitments																				
a. Revolving Cash		1,000		1,000		1,000		1,000		1,000		1,000		1,000		1,000		1,000		1,000
b. Designated for Economic Uncertainties (6%)	6.00%	1,226,869		1,226,869	6.00%	1,291,651		1,291,651	6.00%	1,333,147		1,333,147	6.00%	1,358,375		1,358,375	6.00%	1,389,929		1,389,929
c. Restricted		-		-		-		-		-		-		-		-		-		-
d. Special Ed (20-21) & (21-22)	0.49%	100,000		100,000	0.00%	-		-	0.45%	100,000		100,000	0.44%	100,000		100,000	0.43%	100,000		100,000
e. Undesignated/Undistributed Amount	7.44%	1,521,548	1	294,681	8.53%	1,835,313	(1)	1,836,313	7.50%	1,666,306	(1)	1,666,305	6.33%	1,432,198	(0)	1,433,200	6.25%	1,447,994	(0)	1,448,995

The Marin Common Message

2019-20 First Interim

MARIN COUNTY OFFICE OF EDUCATION

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First Interim Budget Key Guidance

The Legislative Analyst's Office reported that its State Fiscal Health Index that is designed to track the strength of economic conditions relevant to the state's fiscal health. The most recent four months have been in decline. While a four-month trend is not enough to draw firm conclusions, each additional month of decline in the index increases the risk that an economic slowdown is on the horizon.

As districts begin to plan the new three-year Local Control Accountability Plan (LCAP), there is opportunity to re-evaluate spending priorities to address student achievement. Prioritization of spending may be challenging within a fiscally restrained environment. It should be noted that the government sector's dependence on tax proceeds tends to lag the overall economy.

The Department of Finance reports that California's unemployment rate in July was 4.1%, matching the state's lowest unemployment rate on record. Preliminary state general fund cash for the first two months is on pace with the forecast, up \$186 million.

Significant Changes Since Adopted Budget

The Legislature has been active, and many new laws impact district budgets. Major legislation was passed in these areas: school start time, vaccinations, charter schools, school bonds, and increased liability exposure to sexual assault and molestation claims. Many of the new laws will require LEAs to analyze and evaluate the financial impact to each school district.

Governor Gavin Newsom signed the AB 48 into law allowing the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 to appear on the March 2020 ballot. If approved by voters, the following educational entities will receive facilities funding:

Preschool through Grade 12

- \$5.2 billion for modernization.
- \$2.8 billion for new construction.
- \$500 million for career technical education.
- \$500 million for charter schools.

Higher Education

- \$2 billion for University of California.
- \$2 billion for California State University.
- \$2 billion for California Community Colleges.

Planning Factors for 2019-20 and MYPs

Key planning factors for LEAs to incorporate into their 2019-20 first interim and multiyear projections (MYPs) are listed below and are based on the latest information available.

Planning Factor	2019-20	2020-21	2021-22
Statutory COLA	3.26%	3.00%	2.80%
STRS Employer Rates	17.10%	18.40%	18.10%
PERS Employer Rates	19.721%	22.70%	24.60%
Lottery per ADA			
Unrestricted	\$153.00	\$153.00	\$153.00
Prop. 20 Restricted	\$54.00	\$54.00	\$54.00
Mandated Block Grant for Districts			
K-8 per ADA	\$32.18	\$33.15	\$34.08
9-12 per ADA	\$61.94	\$63.80	\$65.59
Mandated Block Grant for Charters			
K-8 per ADA	\$16.86	\$17.37	\$17.86
9-12 per ADA	\$46.87	\$48.28	\$49.63
State Preschool (CSPP) Reimbursement			
Part-Day Daily Rate	\$30.87	\$30.87	\$30.87
Full-Day Daily Rate	\$49.85	\$49.85	\$49.85
General Child Care (CCTR)			
Daily Reimbursement Rate	\$49.54	\$49.54	\$49.54
After-School Education and Safety Program			
Daily Reimbursement Rate	\$8.87	\$8.87	\$8.87
Routine Restricted Maintenance Account	Minimum of 3% of total GF expenditures (based on actual expenditures)		
One-time Special Education Early Intervention Preschool Grant (Dec. 1, 2018 pre-TK district of residence unduplicated pupil count)	\$9,010	n/a	n/a

Reserves/Reserve Cap

County offices continue to reinforce the need for reserves in excess of the minimum reserve for economic uncertainty. The required reserve for economic uncertainty represents only a few weeks of payroll for most districts. The Government Finance Officers Association recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%. In determining an appropriate level of reserves, districts should consider multiple external and local factors including but not limited to the following:

- State and federal economic forecasts and volatility.
- Ending balance impact of various district enrollment scenarios.
- Cash flow requirements and the relationship between budgeted reserves and actual cash on hand. Large receivable balances, as experienced with past deferrals, create additional risk.
- Savings for future one-time planned expenditures.
- Protection against unanticipated/unbudgeted expenditures.
- Long-term unfunded liabilities.
- Credit ratings and long-term borrowing costs.
- Impact of new legislation that may potentially result in additional expenditures.
- Status and impact of the latest bargaining unit proposals.

Prudent reserves afford districts and their governing boards time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruption to student programs and employees.

The district reserve cap is not activated for 2019-20. Districts are advised to manage and maintain prudent reserves regardless of the reserve cap language included in Education Code (EC) Section 42127.01.

Negotiations

Although LEAs experienced a higher Cost of Living Adjustment (COLA) than seen in prior years, the need for fiscal prudence to maintain reserves and refrain from deficit spending remains. The Department of Finance projects COLA at 3% or less in the coming years.

LEAs should consider the following in planning for negotiations:

- With the end of gap closure funding, full funding of the Local Control Funding Formula (LCFF) is limited to COLA alone at 3.26%.
- Districts must maintain a 24:1 class size ratio for kindergarten through grade 3, unless a collectively bargained alternative ratio exists.
- Supplemental and concentration grants also are fully funded. These funds require a proportionate increase to actions and services directed to the unduplicated students who generated this funding.
- The state has provided one-time non-Prop. 98 funds to alleviate the fiscal impact to LEAs' increasing pension contributions; however, the contribution rates are still increasing.
- Special Education program costs are increasing, with a minimal increase in funding.

Many other risk factors on the horizon affect the labor negotiations environment and the affordability of collective bargaining agreements:

- New proposal for expanded parental leave (of which most details are unknown).
- Annual increases in the state minimum wage by \$1 per hour on January 1.
- Lack of affordable housing units and increasing cost of health insurance premiums.
- Financial indicators showing hints of an economic downturn.

Regardless of the economic environment, districts always must be prepared to respond to employee requests for staff compensation and benefit increases and should plan for them. Despite salary pressure, school district fiscal solvency is paramount in negotiations and, if it is to be sustained, demands reasonable and accurate revenue and expenditure projections. Maintaining fiscal solvency while maximizing services to students with available financial resources will be a continuing challenge. It is inevitable that cost reductions will be required for many districts in the budget year and/or the out years of the multiyear financial projection period.

Local Control and Accountability Plan (LCAP)

During the 2019-20 fiscal year, districts will continue to implement the actions and services outlined in their LCAPs. Since 2019-20 is the last year of the current three-year LCAP document (2017-20), districts will need to simultaneously collect information necessary to complete the current plan and begin developing actions and services for the new three-year LCAP for fiscal years 2020-21 through 2022-23.

Pursuant to the requirements set forth in AB 1840, the State Board of Education (SBE) will adopt a new LCAP template for the coming three-year cycle. A draft version of the new template was presented to the SBE on September 11, 2019 and it is expected that the final version of the template will be approved at its January 2020 meeting.

In developing and adopting their 2019-20 first interim reports, LEAs should: 1) review progress to date on implementation of planned actions and services in their adopted LCAPs, 2) begin gathering and reporting any preliminary data available for the annual update, and 3) assess any budgetary changes in the first interim report that might impact the LEA’s ability to implement the LCAP. In addition, LEAs should review local data and CALPADS submissions to anticipate possible areas of concern regarding budget priorities that may surface when the 2019 California School Dashboard is released in December 2019.

To prepare for the development of the final 2019-20 annual update and the 2020-23 LCAP, LEAs should review progress toward metrics contained in the LCAP and consider which goals, actions, and services will be continued in the new three-year LCAP and which may not. LEAs also will need to consider how financial information has been reported in prior LCAPs to determine if changes are needed based on the requirements of the new LCAP template.

AB 1840 will impact the new LCAP template in the following ways:

- Technical terminology, detailed prompts, and complex language have been severely limited, if not removed completely.
- Prioritization of LCAP goals as an option to streamline the LCAP.
- A financial information table is included to show a breakdown of funding source and personnel versus nonpersonnel expenditures. Supplemental and concentration funding is no longer presented, only LCFF funds.

Goal	Action	Title	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Contributing
1	1	Instructional coaches (28 FTE)	\$ 2,157,951	\$ -	\$ -	\$ 931,008	yes
1	2	English learner support and leadership	\$ 693,285	\$ -	\$ -	\$ -	yes
1	3	Instructional and socio-emotional support	\$ 500,000	\$ -	\$ -	\$ -	yes
1	4	Curriculum content specialist (ELA, math, science)	\$ 137,247	\$ 350,000	\$ -	\$ 150,000	no
2	1	Beginning teachers support and assessment	\$ 275,000	\$ -	\$ -	\$ -	no
2	2	Professional development (classified)	\$ 26,992	\$ -	\$ -	\$ -	yes
3	1	Child welfare attendance and safety (staffing)	\$ 577,017	\$ -	\$ -	\$ -	yes
3	2	Child welfare attendance and safety (service)	\$ 161,010	\$ -	\$ -	\$ -	yes
3	3	Foster youth liaison and support staff	\$ 70,987	\$ -	\$ -	\$ -	yes
Totals:			LCFF Funds	Other State Funds	Local Funds	Federal Funds	
			\$ 4,599,489	\$ 350,000	\$ -	\$ 1,081,008	
						Totals:	Total Personnel
						Totals:	\$ 5,856,349

- A summary table consolidates all actions that contribute toward increased or improved services, including more clarity on which actions are provided LEA-wide, targeted to specific groups, or at individual sites.

Goal	Action	Title	Scope	Unduplicated Student Group(s)	Location	LCFF Funds	Total Funds
1	1	Instructional coaches (28 FTE)	LEA-wide	All	all schools	\$ 2,157,951	\$ 3,088,959
1	2	English learner support and leadership	LEA-wide	English learners	all schools	\$ 693,285	
1	3	Instructional and socio-emotional support	LEA-wide	All	all schools	\$ 693,285	\$ 500,000
2	2	Professional development (classified)	Schoolwide	All	All Middle Schools	\$ -	\$ 26,992
3	1	Child welfare attendance and safety (staffing)	LEA-wide	All	all schools	\$ -	\$ 577,017
3	2	Child welfare attendance and safety (service)	LEA-wide	All	all schools	\$ -	\$ 161,010
3	3	Foster youth liaison and support staff	Targeted	Foster Youth	all schools	\$ -	\$ 70,987
Totals:						\$ 3,544,521	\$ 4,424,965

Considerable effort has been invested in attempting to reduce the size of LCAPs, as the readability of larger LCAPs has been a concern for stakeholders for many years. To that end, the goals, actions, and services section of the new template includes prompts that function as an annual update. To satisfy the requirement for LEAs to adopt an update annually, LEAs may need to complete the Annual Update section of the current LCAP template (2017-20) as well as adopt a 2020-23 LCAP. Other LCAP requirements, such as the inclusion of a budget overview for parents and the inclusion of a federal addendum, will remain.

LEAs should begin discussing the impact of the changes to the 2020-23 LCAP template and start preparing for engagement with stakeholders. The new template, while retaining some similarities with the prior LCAP, will be a significant departure from what stakeholders have known. The overall intent of the template revisions is to increase communication and transparency with stakeholders. The changes are also aimed at making the LCAP a more useful strategic planning tool for districts to address the needs of all students, including unduplicated pupil subgroups.

Pension Contribution Rates

The 2019-20 state budget included some pension relief for public education employers; specifically, a \$3.15 billion non-Prop. 98 general fund payment on behalf of employers to CalSTRS and the CalPERS Schools Pool. Of this amount, an estimated \$850 million will buy down the employer contribution rates in 2019-20 and 2020-21.

The CalSTRS employer contribution rates are 17.1% in 2019-20 and 18.4% in 2020-21.

The CalPERS Schools Pool employer contribution rates are 19.721% in 2019-20 and 22.7% in 2020-21.

The remaining \$2.3 billion will be paid toward the employers' long-term unfunded liability for both systems. Overall, this payment is expected to save employers \$6.1 billion over the next three decades, with an estimated reduction in the out-year contributions.

Special Education

The enacted state budget includes the statutory COLA of 3.26%, which results in a 2019-20 statewide target rate of \$557.27 per ADA (an increase of \$17.59 per ADA). The official statewide average program specialist/regionalized services rate for 2019-20 is \$16.49.

The budget includes up to an additional ongoing \$152.6 million to increase funding for the low-funded SELPAs to the 2019-20 AB 602 statewide target rate of \$557.27 per ADA.

There is also \$492.7 million in one-time funding to provide special education early intervention preschool grants to LEAs serving children between the ages of 3 and 5 years, inclusive, with individualized education programs, except those enrolled in kindergarten or transitional kindergarten. Funding will be allocated to the school district of residence based on the December 2018 eligible pupil count. Districts will not be required to apply for these funds. The amount of funding per eligible pupil is estimated to be approximately \$9,010 and will be unrestricted. Although these funds were calculated on the basis of special education unduplicated preschool counts, their expenditures are not restricted to those same students or for special education related services. There should be no impact to an LEA's maintenance of effort if funds are used for existing special education related services or for non-special education expenditures charged to a specific goal (to avoid any increase in special education's share of the program cost report undistributed support cost allocation). The allocation of this funding in the state budget will increase the state maintenance of effort so this increased funding will continue to be allocated for special education; however, the allocation method may change. Therefore, this funding must be considered one-time for 2019-20

In addition, for special education funding to be computed for 2020-21, the enacted state budget requires the inclusion of statutory changes in the 2020-21 Budget Act designed to improve the academic outcome of individuals with exceptional needs, which may include, but are not limited to the following:

- An examination of the role of SELPAs in delivering special education services, including increasing accountability and incorporation into the statewide system of support.
- Expansion of inclusive practices to ensure every individual with exceptional needs has access to learn in the least restrictive environment.
- Opportunities for LEAs to receive state and regional support to address disproportionality of special education identification, placement, and discipline, as applicable, and ensure equitable access to services for individuals with exceptional needs.
- A review of existing funding allocations for special education.

Early Childhood Education

Significant adjustments were included in the final 2019-20 Budget Act and trailer bills for early childhood education.

Access and Eligibility

- Provides \$153.3 million for 12,546 new slots.
- Adds 3,086 general childcare center contract (CCTR) spaces with \$50 million general fund (transitioning to Prop. 64 cannabis tax fund in the out years).
- Adds 8,162 Alternative Payment Program (APP) spaces with \$80.5 million from Prop. 64 cannabis fund.
- Adds 1,298 APP spaces with \$12.8 million from the federal child care and development fund.
- Provides 10,000 full-day State Preschool spaces for non-LEAs beginning April 1, 2020.
- Allocates \$31 million in general fund in 2019-20, and \$125 million in 2020-21.
- Expands eligibility to all families in school attendance areas where 80% or more students qualify for free or reduced price meals.

Facilities

- Provides \$245 million over five years for infrastructure grants. All funding is for non-LEAs.
- Moves \$18 million from the child care revolving fund into a grant.

Other Program Changes

- Provides \$56.4 million to implement 12-month eligibility for CalWORKS Stage 1.
- Provides \$5 million one-time general fund for a master plan for an early childhood education roadmap.
- Provides \$2.2 million to establish the Early Childhood Policy Council.
- Changed definition of 3- and 4-year-old children for State Preschool (Ed Code 8208) <https://codes.findlaw.com/ca/education-code/edc-sect-8208.html>

- “Three-year-old children” means children who will have their third birthday on or before December 1 of the fiscal year in which they are enrolled in a California state preschool program. Children who have their third birthday on or after December 2 of the fiscal year, may be enrolled in a California state preschool program on or after their third birthday. Any child under four years of age shall be served in a California state preschool program facility, licensed in accordance with Title 22 of the California Code of Regulations.
- “Four-year-old children” means children who will have their fourth birthday on or before December 1 of the fiscal year in which they are enrolled in a California state preschool program.
- Income eligibility for all CDE funded early childhood education programs was updated to 85% of the state median income. A family of four can make up to \$6,719 per month (\$80,623 annually).
<https://www.cde.ca.gov/sp/cd/ci/mb1903.asp>.
- Family fees updated: <https://www.cde.ca.gov/sp/cd/ci/mb1904.asp>.
- Optional staff training days: <https://www.cde.ca.gov/sp/cd/ci/mb1905.asp>.
- Required collection of data for subsidized child care providers
<https://www.cde.ca.gov/sp/cd/ci/mb1906.asp>.

Standard Reimbursement Rate Increases & Adjustment Factors

The Budget Act of 2019 (Assembly Bill (AB) 74, Chapter 23), includes increases to the standard reimbursement rate effective July 1, 2019, inclusive of the 3.26% COLA.

- General Child Care (CCTR), Migrant (CMIG), Severely Disabled Program (CHAN) – \$49.54
- CSPP – full day \$49.85
- CSPP – part day \$30.87

Charter Schools

Assembly Bills 1505 and 1507 include numerous changes affecting charter schools and those associated with them. These are some of the more prominent provisions:

- When reviewing a petition for a new charter school or an existing charter that is expanding sites or grade levels, an authorizer can now consider the impact on the community and on the neighborhood schools, including fiscal impact.

- An authorizer can now deny a charter petition when the school district in which the charter school would be located is in fiscal distress, as determined by the county superintendent of schools in consultation with FCMAT.
- Extends from 30 to 60 days the time an authorizer has to hold an initial public hearing on a charter petition to consider support by district teachers and other employees and also parents. Extends from 60 to 90 days the time an authorizer has to hold a final public hearing to either grant or deny the petition. If mutually agreed upon, this deadline may be extended by 30 additional days.
- At least 15 days before the public hearing to grant or deny the petition, the authorizer shall publish all staff recommendations and findings and also the county superintendent's certification of fiscal distress, if applicable. During this hearing, charter petitioners must be given equivalent time to respond to the recommendations and findings.
- Petitioners may only appeal to the SBE when claiming abuse of discretion by the county board of education or school district. If the appeal is upheld, the SBE will designate either the county board of education or the school district's governing board as the charter authorizer.
- Any charter school currently authorized by the SBE will have its authorization transferred to its local school district or county office of education upon renewal.
- A tiered system for charter school renewals has been created based on the state's school accountability indicators. This provides longer renewal periods for high- and middle-performing charter schools and shorter renewal periods or non-renewal for low-performing charter schools.
- A two-year moratorium has been placed on the formation of new nonclassroom-based charter schools, with limited exceptions. Accordingly, this prohibits authorization from January 1, 2020 through January 1, 2022.
- Credentialing requirements have been revised for new and current teachers.
- For 2020 California School Dashboard results, beginning July 1, 2020, authorizers will be required to provide differentiated assistance to low performing charter schools. For 2022 California School Dashboard results, beginning July 1, 2022, county offices of education will be required to provide differentiated assistance to low-performing charter schools.
- The ability to authorize a charter school outside the boundaries of an authorizing school district is eliminated with limited exceptions. Existing charters operating this way may continue until renewal, at which time the charter school must renew with the school district where it is operating.

Other Grants

After School Education and Safety Program (ASES)

In response to cost pressures in the After School Education and Safety Program (ASES) related to recent increases in the state's minimum wage, the budget includes \$50 million ongoing Prop. 98 general fund to provide an increase of approximately 8.3% to the per-pupil daily rate for ASES (increasing this rate from \$8.19 to \$8.87 per day).

Classified School Employees Summer Assistance Program

Allocates \$36 million in one-time Prop. 98 general fund for an additional year of funding for this program, which offers a state match for classified employee savings used to provide income during summer months. Amends trailer bill language to allow funds to be available over a three-year period.

Early Learning and Care Workforce Development Grants Program

The budget includes \$195 million over five years to provide early learning and workforce grants to all 58 counties. Each county will have one grantee that is a "quality improvement partnership," such as a county office of education, local planning council, or Quality Counts California consortium. The budget also includes an additional \$10 million for the Inclusive Early Education Expansion Program (IEEEP) grant. The IEEEP was approved in the budget last year and provides \$167 million for LEAs to build or modify facilities and provide professional development to increase inclusive practices in early education and care programs.

Mental Health Services

The budget includes \$50 million (\$10 million ongoing, \$40 million one-time) to provide grants for partnerships between schools and behavioral health departments. All grantees must include (1) a school district, (2) a local behavioral health agency, and (3) a county office of education or charter school. The number of grants and the grant recipients will be determined by the Mental Health Services Oversight & Accountability Commission. Funds must be used to provide one or more of the following services: services on campus, suicide prevention, dropout prevention, outreach to at-risk and LGBTQ youth, and placement assistance for students needing ongoing assistance. Funds may be used to hire mental health personnel, provide professional development to school staff, provide early intervention, or any other prevention strategy as determined by the commission.

Retaining and Supporting Teachers and Administrators

The enacted state budget reflects \$89.8 million in one-time non-Prop. 98 funding to establish the Golden State Teacher Grant program. The California Student Aid Commission is charged with providing one-time grants of \$20,000 to each student enrolled in a professional preparation program leading to a preliminary teaching credential, if the student commits to working in a high-need field at a priority school for four years after the student receives a teaching credential.

An additional \$43.8 million one-time non-Prop. 98 competitive grant is to provide training and resources for classroom educators, including teachers and paraprofessionals, to build capacity around English learners, inclusive practices, social emotional learning, computer science, and restorative practices as well as subject matter competency, including STEM. Of this amount, \$6.7 million was appropriated to the California Subject Matter Projects.

Finally, the commitment includes \$13.8 million in ongoing federal funds for professional learning opportunities for public K-12 school administrators to provide the knowledge, skills, and competencies necessary to successfully support diverse student populations. The training and resources developed because of this proposal will be provided in alignment with the statewide system of support.

Wildfire-Related Cost Adjustments

Provides an increase of \$2 million one-time Prop. 98 general fund to reflect adjustments in the estimate for property tax backfill for basic aid school districts impacted by 2017 and 2018 wildfires. Additionally, an increase of \$727,000 one-time Prop. 98 general fund reflects adjustments to the state's student nutrition programs resulting from wildfire-related losses. Further, the budget holds both school districts and charter schools impacted by the 2018 wildfires harmless for state funding for two years. Previous language excluding LCFE hold harmless funding for charter schools serving 50% or more ADA than prior to wildfires was removed.

Summary

As stated in the Introduction, this edition of the Common Message contains information for LEAs to utilize in preparing their 2019-20 first interim budgets. It is imperative for LEAs to stay well-informed, consider the impact of proposed and potential changes, both fiscal and programmatic, and adapt accordingly.