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# 2018-19 First Interim Budget

Presented to the Board of Trustees  
December 12, 2018

Jennifer Schwinn, Superintendent

Wanda Holden, CBO



# Gravenstein Elementary School District and Charters

To: Gravenstein Board of Trustees

From: Wanda Holden, CBO, GUSD

Date: December 6, 2018

Meeting Date: December 12, 2018

## Item: **CONSIDERATION OF THE 2018-19 FIRST INTERIM BUDGET**

### BACKGROUND INFORMATION:

The 2018-19 Budget Report presents the District's financial and budgetary status as of October 31, 2018. The report includes the General Fund transactions (Fund 01), the transactions of the Gravenstein Elementary Charter School (Fund 03) and Hillcrest Middle Charter School (Fund 04). The purpose of the Budget Report is to certify that the District will be able to meet its financial obligations for the current and two succeeding fiscal years (positive certification). The Sonoma County Office of Education will review the submitted report and either agree with the certification or determine a different certification is justified.

### CURRENT CONSIDERATION:

The School Board will review the Budget Report and analyze the budget status for the District as of October 31, 2018. Included in the analysis will be a budget projection for the 2019-20 and 2020-21 school years based on specific management approved assumptions. The District is recommending that the School Board approve a POSITIVE budget. The District is able to meet the required minimum reserve level in all three years.

### RECOMMENDATION:

District administration respectfully requests the Board to approve the 2018-19 First Interim Report, and authorize the School Board President to certify that the District will be filing a POSITIVE certification that based on the current projections; the District will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

### ATTACHMENTS:

- Budget Report Narrative (1-7)
- District Certification Form (8-10)
- Multi-Year Projection (MYP) for approval and Assumptions used in the MYP (11-18)
- Summary of all Funds (19)
- Criteria and Standards (20-45)
- Other SACS Documents
  - All funds (46-117)
  - Form A (Average daily attendance (118-119)
  - Cash flow for 2018-19 (120-121)
  - Summary of Interfund Activities (122-123)
  - Technical Review Checks (124)
- LCFF calculators (125-137)
- AB 2756 Report (138)
- Fiscal Health Risk Analysis (139-149)

Gravenstein School District & Charters  
2018-19 First Interim  
December 12, 2018

**Enrollment and ADA Assumptions Used**

The multi-year projection was developed using a variety of management approved assumptions. Details are attached on a separate spreadsheet following the multi-year projection.

**Other Assumptions Used**

The multi-year projection was developed using a variety of management approved assumptions. Details are attached on a separate spreadsheet following the multi-year projection.

**Programs requiring contributions from the General Fund**

Routine Restricted Maintenance - \$135,425  
Special Education - \$136,737

**Reserves and Ending Balance**

<b>Components of Ending Balance:</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>
Revolving Cash (nonspendable)	\$ 1,000	\$ 1,000	\$ 1,000
Restricted: Prepaid Expenditures	\$ -	\$ -	\$ -
Restricted	\$ 163,365	\$ 83,843	\$ 3,106
Other Assignments			
Textbook Adoptions Multi Year	\$ 350,000	\$ 350,000	\$ 350,000
Kindergarten Discovery! 2018-19	\$ 16,520	\$ -	\$ -
Kindergarten Discovery! 1 Year Reserve	\$ 31,508	\$ 31,508	\$ 31,508
Facilities Master Plan Approved Projects	\$ 500,000	\$ 500,000	\$ 500,000
STRS & PERS Increases 2 Years	\$ 108,612	\$ 108,612	\$ 108,612
Reserve for Enrichments 5 Years	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
30% Rainy Day Reserve	\$ 1,996,577	\$ 2,056,508	\$ 2,103,475
Reserve for Econ.Uncert. (unassigned)	\$ 375,741	\$ 325,618	\$ 332,293
Unassigned/Unappropriated Amount	\$ 1,563,415	\$ 1,221,932	\$ 805,623
<b>Net Ending Balance</b>	<b>\$ 6,606,738</b>	<b>\$ 6,179,021</b>	<b>\$ 5,735,617</b>

**Reserves explanation for MYP:**

The parents of Gravenstein Union School District have an incredible history of dedication and hard work toward fundraising and support. They have traditionally raised funds and made donations to support the enrichments and field trips for the District students. There will most likely be donations in the subsequent years, but it is prudent to budget this revenue after the funds have been received.

A Memorandum of Understanding between GUSD & the Magnet Program Foundation (MPF) has been approved by the Board of Trustees for 2018-19 since budget adoption and the budget has been adjusted accordingly. There are programmatic changes happening within GUSD that may have an effect on fundraising for the Enrich! program, supported by MPF. In the budget year and for subsequent years, one time funds have been assigned as reserves for



future enrichment programs. The Kindergarten Discovery! program has been approved by the Board of Trustees as a pilot program for the 2018-19 school year, and a budget assignment is in place in the current school year to support this exciting new program. The expenditure budget has been adjusted for the Discovery! Program in the subsequent years.

The Gravenstein School Foundation (GSF) has been and will continue to be a huge help to the District. This parent organization supports all students in the District with additional funding for classroom supplies and musical instruments. These funds have been received by the District since budget adoption, and the budget has been adjusted accordingly.

The enrichments and field trips are considered one-time expenses. They are funded with either donations or one-time funds received in prior years. If the funding is reduced in the subsequent years then the District will need to make adjustments to these expenditures.

It is recommended by the Sonoma County Office of Education that the Basic Aid Supplemental revenue for the current year not be budgeted until tax revenue for the year is determined at closing, and that districts treat these funds as one-time funding. This has been the practice of the District and is still the case at First Interim Reporting.

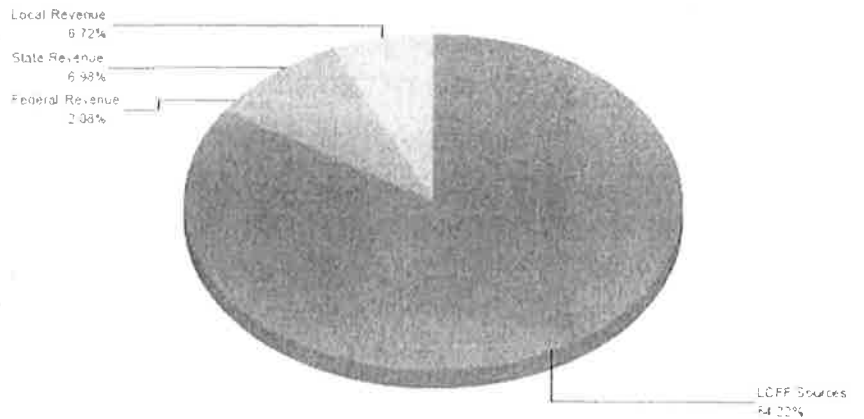
**Cash Flow**

The projected cash flow report presented as part of the 2018-19 First Interim Report shows all months ending with positive cash balances and an estimated June 30, 2019 ending balance of \$ 6,554,705.

**General Fund Revenues & Expenditures**

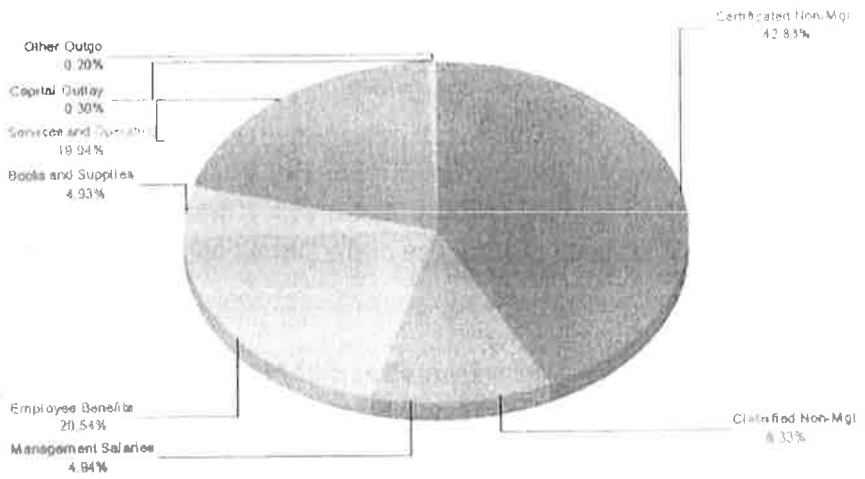
**2018-19 General Fund Revenue**

Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	8,952.90	6,616,195
Federal Revenue	221.27	163,519
Other State Revenue	741.98	548,322
Other Local Revenue	714.23	527,816
<b>Total Revenue</b>	<b>\$10,630.38</b>	<b>\$7,855,852</b>
<b>Transfer In &amp; Others</b>	<b>\$0.00</b>	<b>\$0</b>
<b>Total Resources</b>	<b>\$10,630.38</b>	<b>\$7,855,852</b>



## 2018-19 General Fund Expenditures

Expenditure by Object:	Dollars per ADA	Total Amount
Cert Non-Mgt Salaries	4,888.04	3,612,258
Class Non-Mgt Salaries	722.48	533,910
Management Salaries	563.94	416,750
Employee Benefits	2,343.76	1,732,039
Books and Supplies	562.60	415,750
Services and Operating	2,275.34	1,681,478
Capital Outlay	33.83	25,000
Other Outgo	22.33	16,500
<b>Total Expenditure</b>	<b>\$11,412.30</b>	<b>\$8,433,693</b>
<b>Transfer out and Other:</b>	<b>\$1,299.06</b>	<b>\$960,004</b>
<b>Total Uses</b>	<b>\$12,711.36</b>	<b>\$9,393,697</b>



### ADDITIONAL FUNDS OPERATED BY THE DISTRICT:

#### Fund 12 Child Development Fund

This fund is used to account for the proceeds from specific revenue sources, which by law, are restricted to the financing of preschool and afterschool programs. In Gravenstein District, the revenue sources for this fund come from the fees from the Beyond the Bell program, and interest earned on the funds. Expenditures from this fund may be made only for Beyond the Bell program purposes. The expenditures can be for administrative costs, for child development activities, for facilities and for the repair, maintenance, and replacement of equipment used in the program.

**Current Year Projected Ending Fund Balance: \$ 174,027**

#### Fund 13 Cafeteria Special Reserve Fund

This fund is used to account separately for federal, state, and local resources to operate the food service program. The principal revenues in this fund are: Child Nutrition Programs (Federal), Child Nutrition Programs (State), Food Service Sales, Interest, and Local Revenue.

The District operates a food service program for all of the District's schools. The District uses Santa Rosa City Schools to deliver meals daily at the price of \$3.00.

Below is the history of General Fund contributions to Fund 13:

2015-16 = \$10,565.25

2016-17 = \$19,766

2017-18 = \$19,766

2018-19 = \$19,766 estimated

**Current Year Projected Ending Fund Balance: \$ 15,192**

#### **Fund 14 Deferred Maintenance Fund**

This fund is used to account separately for contributions for deferred maintenance purposes. Expenditures in this fund are intended for major repair to district facilities or replacements of building components. 2017-18 school year includes a \$19,507 transfer from LCFF revenue and a contribution of \$25,171.00.

**Current Year Projected Ending Fund Balance: \$ 44,727**

#### **Fund 17 Special Reserve (other than capital projects)**

This fund is to reserve for the State required reserve of 5%. This is a special fund in which funds can only be accumulated or transferred to another fund. There can be no expenditures from this fund. The only income is through a transfer from the General Fund and from interest earned on the fund.

The balance in this fund is available to cover unexpected costs that arise at short notice; such as Special Education placement resulting in increased contribution and transportation expenses.

**Current Year Projected Ending Fund Balance: \$ 520,599**

#### **Fund 20 Special Reserves for Postemployment Benefits Fund**

This Special Reserve for Postemployment Benefits Fund may be used to separately account for the amounts the District has earmarked for the future cost of retiree benefits but have not contributed irrevocably to a separate trust for the retiree benefit plan. Amounts accumulated in this fund must be transferred back to the General Fund for expenditure. As Governmental Accounting Standards Board (GASB) is implemented, it may be required to place these funds into an irrevocable trust. This would be accounted for in Fund 71. The District will be notified, if this requirement changes.

The most recent Actuarial study was Board approved on 11/14/2018 with a valuation date of 6/30/2017. The board made a decision to fund the Unfunded Accrued Liability at \$785,711 based on the earlier Actuarial report dated 7/1/2013, and a transfer was done to accomplish that. The fund balance does not fully fund the "Unfunded Accrued Liability of \$2,070,966" and since the fund is not an irrevocable trust, accounting standards don't attribute this funding to covering a portion of this liability.

**Current Year Projected Ending Fund Balance: \$ 822,835**

#### **Fund 25 Capital Facilities Fund**

This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development. Expenditures are restricted to the purposes specified in Government Code sections 65970-65981 or for items specified in agreements with the developers. The District does an annual report on developer fees and provides this to the Board. A new Developer Fee Justification Study is currently in process.

**Current Year Projected Ending Fund Balance: \$ 123,744**

**Fund 35 County School Facilities Fund**

This fund is established to receive apportionments from the State facilities funds which are authorized by the State Allocation Board for new construction and modernization projects. The principal revenues for this fund are State School Facilities Apportionments, Interest, and transfers in from other funds.

This fund was closed in 2015/16.

**Current Year Projected Ending Fund Balance: \$6**

**Fund 40 Special Reserve Fund for Capital Outlay Projects**

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay projects. Other authorized revenues which may be transferred to the Special Reserve Fund are (1) proceeds from the sale or lease of real property; (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board; and (3) excess amounts sufficient to pay all unpaid bond obligations including Phase III Modernization and the Hillcrest Improvement Project.

**Current Year Projected Ending Fund Balance: \$ 504,081**

**Changes from Adopted Budget to First Interim**

FUND: General Fund 01, 03 & 04  
Combined

Object Codes		Adopted Budget 2018-19	First Interim 2018-2019	Adopted Budget to 1st Interim Change
<b>Revenue</b>				
LCFF Sources	8010-8099	6,243,919	6,616,195	372,276
Federal	8100-8299	163,519	163,519	-
Other State	8300-8599	632,250	548,322	(83,928)
Other Local	8600-8766	379,797	527,815	148,018
<b>Total Revenue</b>		<b>7,419,485</b>	<b>7,855,851</b>	<b>436,366</b>
<b>Expenditures</b>				
Certificated Salaries	1000-1999	3,792,453	3,921,654	129,201
Classified Salaries	2000-2999	623,990	641,245	17,255
Employee Benefits	3000-3999	1,663,196	1,731,911	68,715
Books and Supplies	4000-4999	231,209	415,724	184,515
Services and other operating expenses	5000-5999	1,440,882	1,681,478	240,596
Capital Outlay	6000-6999	25,000	25,000	-
Other Outgo	7100-7499	16,500	16,500	-
<b>Total Expenditures</b>		<b>7,793,230</b>	<b>8,433,513</b>	<b>640,283</b>
<b>Excess (Deficiency)</b>		<b>(373,745)</b>	<b>(577,662)</b>	<b>203,917</b>
<b>Transfers</b>				
Transfers In	8910-8929			-
Transfers Out (enter as negative)	7610-7629	(44,937)	(960,004)	915,067
Other Sources	8930-8979	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-
<b>Total Transfers/Other Uses</b>		<b>(44,937)</b>	<b>(960,004)</b>	<b>915,067</b>
<b>Net Increase (Decrease)</b>		<b>(418,682)</b>	<b>(1,537,666)</b>	<b>(1,118,984)</b>
<b>Fund Balance</b>				
Beginning Balance		6,205,446	8,144,404	
Audit Adjustment(s)				
<b>Net Ending Balance</b>		<b>5,786,764</b>	<b>6,606,738</b>	<b>819,974</b>

*Increase tax revenue to P-1 Estimates, LCFF COLA increase to 3.7% & added enrollment*

*Adjusted Mandated One Time to match reduced State Allocation, adjustments to Lottery*

*Increases to donation revenue, interest revenue and misc. unrestricted revenue*

*Increase due .8 FTE for nurse, 1 FTE teacher. negotiated salary adjustments*

*Increase due to approved summer custodial work, salary adj. to match position control*

*Increase due to adj. STRS on-behalf to 2017-18 actuals. H&W new & open enrollment*

*Increased based on updated supply expenses and adopted textbook purchases*

*Increased for added field trips, legal services, tech, enrichment contractors, maintenance*

*Transfer to Fund 40 for Board Approved Facilities Capital Improvements*

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 12, 2018 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

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

Contact person for additional information on the interim report:

Name: Wanda Holden Telephone: 707-823-7008  
Title: Chief Business Officer E-mail: wholden@grav.k12.ca.us

**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).	n/a	
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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols C-A/A) (B)	2019-20 Projection (C)	% Change (Cols E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	6,575,471.00	2.43%	6,735,340.00	2.22%	6,885,127.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	235,664.00	-49.20%	119,725.00	0.00%	119,725.00
4. Other Local Revenues	8600-8799	132,508.42	-38.21%	81,873.00	0.00%	81,873.00
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	(272,162.00)	41.52%	(385,169.00)	2.00%	(392,873.00)
6. Total (Sum lines A1 thru A5c)		6,671,481.42	-1.79%	6,551,769.00	2.17%	6,693,852.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,669,024.89		3,729,717.93
b. Step & Column Adjustment				60,693.04		61,540.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,669,024.89	1.65%	3,729,717.93	1.65%	3,791,257.93
2. Classified Salaries						
a. Base Salaries				605,613.13		619,922.64
b. Step & Column Adjustment				14,309.51		14,600.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	605,613.13	2.36%	619,922.64	2.36%	634,522.64
3. Employee Benefits	3000-3999	1,368,603.70	8.41%	1,483,667.00	4.76%	1,554,281.00
4. Books and Supplies	4000-4999	270,085.54	1.00%	272,786.00	1.00%	275,514.00
5. Services and Other Operating Expenditures	5000-5999	700,428.00	1.00%	707,432.00	1.00%	714,507.00
6. Capital Outlay	6000-6999	25,000.00	0.00%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	16,500.00	0.00%	16,500.00	0.00%	16,500.00
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	960,004.00	-95.32%	44,937.00	0.00%	44,937.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		7,615,259.26	-9.39%	6,899,962.57	2.27%	7,056,519.57
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(943,777.84)		(348,193.57)		(362,667.57)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,387,151.00		6,443,373.16		6,095,179.59
2. Ending Fund Balance (Sum lines C and D1)		6,443,373.16		6,095,179.59		5,732,512.02
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,503,217.00		4,546,628.00		4,593,595.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	375,741.00		325,618.00		332,293.00
2. Unassigned/Unappropriated	9790	1,563,415.16		1,221,933.59		805,624.02
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,443,373.16		6,095,179.59		5,732,512.02

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	375,741.00		325,618.00		332,293.00
c. Unassigned/Unappropriated	9790	1,563,415.16		1,221,933.59		805,624.02
(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		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 (Sum lines E1a thru E2c)		1,939,156.16		1,547,551.59		1,137,917.02

**F. ASSUMPTIONS**  
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols C-A/A) (B)	2019-20 Projection (C)	% Change (Cols E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

**F. ASSUMPTIONS**  
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols C-A/A) (B)	2019-20 Projection (C)	% Change (Cols E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A REVENUES AND OTHER FINANCING SOURCES</b>						
1 LCFE/Revenue Limit Sources	8010-8099	6,616,195.00	2.42%	6,776,064.00	2.21%	6,925,851.00
2 Federal Revenues	8100-8299	163,519.00	0.00%	163,519.00	0.00%	163,519.00
3 Other State Revenues	8300-8599	548,322.00	-20.49%	435,944.00	0.00%	435,944.00
4 Other Local Revenues	8600-8799	527,814.92	-36.11%	337,214.00	0.41%	338,611.00
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
<b>6 Total (Sum lines A1 thru A5e)</b>		<b>7,855,850.92</b>	<b>-1.82%</b>	<b>7,712,741.00</b>	<b>1.96%</b>	<b>7,863,925.00</b>
<b>B EXPENDITURES AND OTHER FINANCING USES</b>						
1 Certificated Salaries						
a Base Salaries				3,921,654.29		3,982,489.85
b Step & Column Adjustment				60,835.56		61,700.00
c Cost-of-Living Adjustment				0.00		0.00
d Other Adjustments				0.00		0.00
e Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,921,654.29	1.55%	3,982,489.85	1.55%	4,044,189.85
2 Classified Salaries						
a Base Salaries				641,245.14		656,219.65
b Step & Column Adjustment				14,974.51		15,280.00
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	641,245.14	2.34%	656,219.65	2.33%	671,499.65
3 Employee Benefits	3000-3999	1,731,910.84	6.97%	1,852,599.50	4.01%	1,926,862.00
4 Books and Supplies	4000-4999	415,724.37	1.00%	419,881.50	1.00%	424,080.00
5 Services and Other Operating Expenditures	5000-5999	1,681,478.00	-32.03%	1,142,830.50	1.00%	1,154,259.00
6 Capital Outlay	6000-6999	25,000.00	0.00%	25,000.00	0.00%	25,000.00
7 Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	16,500.00	0.00%	16,500.00	0.00%	16,500.00
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	960,004.00	-95.32%	44,937.00	0.00%	44,937.00
b Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10 Other Adjustments				0.00		0.00
<b>11 Total (Sum lines B1 thru B10)</b>		<b>9,393,516.64</b>	<b>-13.34%</b>	<b>8,140,458.00</b>	<b>2.05%</b>	<b>8,307,327.50</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(1,537,665.72)		(427,717.00)		(443,402.50)
<b>D FUND BALANCE</b>						
1 Net Beginning Fund Balance (Form 011, line F1e)		8,144,404.00		6,606,738.28		6,179,021.28
2 Ending Fund Balance (Sum lines C and D1)		6,606,738.28		6,179,021.28		5,735,618.78
3 Components of Ending Fund Balance (Form 011)						
a Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b Restricted	9740	163,365.12		83,841.69		3,106.76
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	4,503,217.00		4,546,628.00		4,593,595.00
e Unassigned/Unappropriated						
1 Reserve for Economic Uncertainties	9789	375,741.00		325,618.00		332,293.00
2 Unassigned/Unappropriated	9790	1,563,415.16		1,221,933.59		805,624.02
f Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		6,606,738.28		6,179,021.28		5,735,618.78

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	375,741.00		325,618.00		332,293.00
c. Unassigned/Unappropriated	9790	1,563,415.16		1,221,933.59		805,624.02
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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
<b>3 Total Available Reserves - by Amount (Sum lines E1 thru E2c)</b>		<b>1,939,156.16</b>		<b>1,547,551.59</b>		<b>1,137,917.02</b>
<b>4 Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		<b>20.64%</b>		<b>19.01%</b>		<b>13.70%</b>
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
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):						
<hr/>						
<b>2. Special education pass-through funds</b>						
(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
<b>2. District ADA</b>						
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)						
		734.37		734.37		734.37
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		9,393,516.64		8,140,458.00		8,307,327.50
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)		9,393,516.64		8,140,458.00		8,307,327.50
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		375,740.67		325,618.32		332,293.10
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		67,000.00		67,000.00		67,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		375,740.67		325,618.32		332,293.10
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Object Codes	Year 1 -- Budget Year -- enter year: 2018-19			Year 2 -- Projection -- enter year: 2019-20			Year 3 -- Projection -- enter year: 2020-21		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (enter percentage)			3.70%			3.57%			2.67%
Gap Funding Rate (enter percentage)			100.00%			100.00%			100.00%
Current Year ADA		(39,341,455,481 244,131)	739,17		(39,341,455,481 244,131)	739,17		(39,341,455,481 244,131)	739,17
ADA for LCFF purposes (current or prior year)		Current	739,17		Current	739,17		Current	739,17
<b>Revenue</b>									
1 Local Control Funding Formula 8010-8099	5,723,843		5,723,843	5,884,586		5,884,586	6,063,977		6,063,977
2 Basic Aid Supplement - CY			-			-			-
3 Special Ed. Taxes		40,724	40,724		40,724	40,724		40,724	40,724
4 EPA	871,135		871,135	870,261		870,261	840,657		840,657
5 Transfer to Fund 14	(19,507)		(19,507)	(19,507)		(19,507)	(19,507)		(19,507)
6 Federal Revenues 8100-8299		163,519	163,519		163,519	163,519		163,519	163,519
7 State Revenues 8300-8599	235,664	31,689	267,353	119,725	35,250	154,974	119,725	35,250	154,974
8 STRS On Behalf Revenue (7690)		280,969	280,969		280,969	280,969		280,969	280,969
9 Local Revenues 8600-8799	132,508	279,666	412,174	81,873	139,700	221,573	81,873	141,097	222,970
10 Special Education 6500-8792		115,641	115,641		115,641	115,641		115,641	115,641
11 Total Revenue	6,943,643	912,208	7,855,851	6,936,938	775,803	7,712,740	7,086,725	777,200	7,863,924
<b>Expenditures</b>									
14 Certificated Salaries 1000-1999	3,659,025	252,629	3,921,654	3,729,718	252,772	3,982,490	3,791,258	252,932	4,044,190
15 Classified Salaries 2000-2999	605,613	35,632	641,245	619,923	36,297	656,220	634,523	36,977	671,500
16 Employee Benefits -- Statutory 33xx, 4501-2699	141,391	8,764	150,155	143,538	9,539	153,077	146,051	9,567	155,618
17 STRS On Behalf Payment (7690) 3101		280,375	280,375		280,375	280,375		280,375	280,375
18 Employee Benefits -- STRS 31xx	580,317	42,311	622,628	676,198	45,828	722,025	724,130	48,310	772,440
19 Employee Benefits -- PERS 32xx	111,909	6,316	118,225	128,944	7,550	136,494	149,113	8,690	157,802
20 Emp & Retiree Benefits- H & W 34xx, 37-39xx	534,987	25,640	560,627	534,987	25,640	560,627	534,987	25,640	560,627
21 Books and Supplies 4000-4999	270,086	145,639	415,724	272,786	147,075	419,862	275,314	148,566	423,880
22 Services, Other Operating Expenses 5000-5999	700,428	981,050	1,681,478	707,432	435,398	1,142,830	714,507	439,752	1,154,259
23 Capital Outlay 6000-6999	25,000	-	25,000	25,000	-	25,000	25,000	-	25,000
24 Other Outgo 7100-7499	16,500	-	16,500	16,500	-	16,500	16,500	-	16,500
25 Total Expenditures	6,655,255	1,778,257	8,433,513	6,855,026	1,240,494	8,095,520	7,011,583	1,250,809	8,262,392
26 Excess (Deficiency)	288,388	(866,050)	(577,662)	81,912	(464,691)	(382,780)	75,142	(473,609)	(398,467)
29 Transfer In 8910-8929			-			-			-
30 Transfers Out Cafeteria 7610-7629	(960,004)		(960,004)	(44,937)		(44,937)	(44,937)		(44,937)
31 Other Sources 8930-8979			-			-			-
32 Other Uses (enter as negative) 7630-7699			-			-			-
33 Contributions to restricted programs 8980-8999	(272,162)	272,162	-	(385,169)	385,169	(0)	(392,873)	392,873	(0)
34 Total Transfers/Other Uses	(1,232,166)	272,162	(960,004)	(430,106)	385,169	(44,937)	(437,810)	392,873	(44,937)
35 Net Increase (Decrease)	(943,778)	(593,888)	(1,537,666)	(348,195)	(79,522)	(427,717)	(362,668)	(80,736)	(443,404)
37 Fund Balance									
38 Beginning Balance	7,387,151	757,253	8,144,404	6,443,373	163,365	6,606,738	6,095,178	83,843	6,179,021
39 Audit Adjustments			-			-			-
40 Net Ending Balance	6,443,373	163,365	6,606,738	6,095,178	83,843	6,179,021	5,732,511	3,106	5,735,617
41 Components of Ending Balance:									
42 Revolving Cash (nonspendable) 9711	1,000		1,000	1,000		1,000	1,000		1,000
43 Restricted Prepaid Expenditures 9713			-			-			-
44 Restricted 9740		163,365	163,365		83,843	83,843		3,106	3,106
45 Textbook Adoptions Multi Year 9780	350,000		350,000	350,000		350,000	350,000		350,000
46 Kindergarten Discovery 2018-19 9780	6,520		16,520			-			-
47 Kindergarten Discovery 1 Year Reserve 9780	31,508		31,508	31,508		31,508	31,508		31,508
48 Facilities Master Plan Approved Projects 9780	500,000		500,000	500,000		500,000	500,000		500,000
49 STRS & PERS Increases 2 Years 9780	108,612		108,612	108,612		108,612	108,612		108,612
50 Reserve for Enrichments 5 Years 9780	1,500,000		1,500,000	1,500,000		1,500,000	1,500,000		1,500,000
51 30% Rainy Day Reserve 9780	1,996,577		1,996,577	2,056,508		2,056,508	2,103,475		2,103,475
52 Reserve for Econ Uncert. (unassigned) 9789	375,741		375,741	325,618		325,618	332,293		332,293
53 Unassigned/Unappropriated Amount 4790	1,563,415		1,563,415	1,221,932		1,221,932	805,623		805,623
54 Net Ending Balance	6,443,373	163,365	6,606,738	6,095,178	83,843	6,179,021	5,732,511	3,106	5,735,617

percentage in the box below **4%**

percentage in the box below **4%**

percentage in the box below **4%**

District Reserve for Economic Uncertainties:

STRS rate	375,741	325,618	332,293
PERS rate	16.28%	18.13%	19.10%
	18.062%	20.80%	23.50%

### Assumptions: Multi-Year Budget Projection

	2018-2019 Budget Year	2019-20 Year 2 - Projection	2020-2021 Year 3 - Projection
<b>Revenue</b>			
<b>Revenue Sources</b>			
COLAs used	3.70%	2.57%	2.67%
Gap Funding rates used (Dept. of Finance)	100.00%	100.00%	100.00%
Unduplicated Count %	38.93%	44.00%	46.34%
District Funded ADA	34.74	34.74	34.74
Charter funded ADA	699.63	699.63	699.63
COE funded ADA	4.80	4.80	4.80
Deferred Maintenance to Fund 14 (8091)	19,507.00	19,507.00	19,507.00
Property Taxes % inc/dec	Based on P-1 Estimates	1% over Prior Year	1% over Prior Year
Basic Aid Supplemental Funding	\$0	Same as 18-19	Same as 19-20
Federal	Estimated: \$100K Special Education, \$48K Title I, \$8.401 Title II, \$6.151 Title III (LEP)	Same as 18-19	Same as 19-20
Other State - Unrestricted	\$135K 1X Mand., \$12K MBG, \$96K lottery	\$12K MBG, \$96K lottery	\$12K MBG, \$96K lottery
Other State - Restricted	\$31K lottery and \$281K STRS on-behalf, \$82K interest, \$2.8K RESIG safety dollars, \$41K Sp Ed. funding.	Same as 18-19	Same as 19-20
Local		Same as 18-19	Same as 19-20
<b>Expenditures</b>			
<b>Certificated Salaries</b>			
Staffing (FTEs)	47.8 FTE Cert, 2.6 FTE Admin	47.8 FTE Cert, 2.6 FTE Admin	47.8 FTE Cert, 2.6 FTE Admin
Step & Column Costs	Matches Position Control	1.65% increase over PY	1.65% increase over PY
Other Adjustments			
<b>Classified Salaries</b>			
Staffing (FTEs) includes vacancies	16.1 FTE	16.1 FTE	16.1 FTE
Step & Column Costs	Matches Position Control	2.36% increase over PY	2.36% increase over PY
Other Adjustments			
<b>Employee Benefits</b>			
Statutory Benefits (Fixed)	STRS 16.28%, PERS 18.06%, SUI 0.5%, OASDI 7.65%, WC 99%	STRS 18.13%, PERS 20.8%, SUI 0.5%, OASDI 7.65%, WC 99%	STRS 19.1%, PERS 23.5%, SUI 0.5%, OASDI 7.65%, WC 99%
Health & Welfare Benefits	Includes retiree benefits \$5,000	Includes retiree benefits \$5,000	Includes retiree benefits \$5,000
Medical	Matches position control	Same as 18-19	Same as 19-20
Books and Supplies	1% increase over PY minus 1x expenses	1% increase over PY	1% increase over PY
Services, Other Oper Exp	1% increase over PY minus 1x expenditures	1% increase over PY minus 1x expenditures	1% increase over PY minus 1x expenditures
<b>Special Education</b>			
Unrestricted Contribution	\$137K	Same as 18-19	Same as 19-20
Non-Public School	41K	Same as 18-19	Same as 19-20
Other Spl. Ed Services			
SCOE K-22 Placement	5 students in COE Operated Programs	5 students in COE Operated Programs	5 students in COE Operated Programs
Transportation	Transportation costs \$54K	Transportation costs \$54K	Transportation costs \$54K
Capital Outlay	25K Equipment improvements	25K Equipment improvements	25K Equipment improvements
Other Outgo	Indirect and transfer a apportionment to JPA	Indirect and transfer a apportionment to JPA	Indirect and transfer a apportionment to JPA
Transfers In (provide detail)			
Transfers (Out)	\$19,766 cafeteria, \$25,171 Fund 14, 900K Fd 40	\$19,766 cafeteria, \$25,171 Fund 14	Same as 19-20
Other Uses			
Contribution	RRM \$138K, Spl. Ed. \$137K	RRM \$138K, Spl. Ed. \$137K	RRM \$138K, Spl. Ed. \$137K



Gravenstein Union School District  
2018-19 First Interim  
Presented to Board on December 12, 2018

	01	12	13	14	17	Funds		21	25	35	40	51	Total
	General Fund	Child Development	Cafeteria	Deferred Maint	Special Reserve	Post Employment	Benefits	Bond	Developer Fee	County Schools	Special Reserve	Bond Interest &	
										Facilities Fund	for Capital	Redemption	
Beginning Balance	\$ 8,144,404	\$ 151,772	\$ 16,968	\$ 48,810	\$ 515,599	\$ 814,935	\$ -	\$ -	\$ 116,216	\$ 6	\$ 2,939,700	\$ 467,575	\$ 13,215,985
Audit Adjustment													\$ -
Revenues:													\$ -
Revenue Limit Sources	8010-8099	\$ 6,616,195		\$ 19,507									\$ 6,635,702
Federal Revenue	8100-8299	\$ 163,519	\$ 41,294										\$ 204,813
State Revenue	8300-8599	\$ 548,322	\$ 220	\$ 2,901									\$ 551,443
Local Revenue	8600-8799	\$ 527,815	\$ 178,630	\$ 36,613	\$ 149	\$ 5,000	\$ 7,900	\$ 5	\$ 9,376	\$ 0	\$ 10,623	\$ -	\$ 776,111
<b>TOTAL REVENUES</b>		<b>\$ 7,855,851</b>	<b>\$ 178,850</b>	<b>\$ 80,808</b>	<b>\$ 19,656</b>	<b>\$ 5,000</b>	<b>\$ 7,900</b>	<b>\$ 5</b>	<b>\$ 9,376</b>	<b>\$ 0</b>	<b>\$ 10,623</b>	<b>\$ -</b>	<b>\$ 8,168,069</b>
Expenditures:													
Certificated Salaries	1000	\$ 3,921,654											\$ 3,921,654
Classified Salaries	2000	\$ 641,245	\$ 95,033	\$ 26,280	\$ 1,000						\$ 4,500		\$ 768,057
Employee Benefits	3000	\$ 1,731,911	\$ 48,041	\$ 9,482	\$ 272						\$ 1,206		\$ 1,790,912
Books and Supplies	4000	\$ 415,724	\$ 7,606	\$ 65,085									\$ 488,415
Services and Other Op Ex	5000	\$ 1,681,478	\$ 5,915	\$ 1,504	\$ 47,638						\$ 37,738		\$ 1,774,273
Capital Outlay	6000	\$ 25,000						\$ -	\$ -		\$ 3,317,866		\$ 3,342,866
7100-7299													
Other Outgo - excluding transfers	7400-7499	\$ 16,500						\$ -	\$ -	\$ 1,818			\$ 18,318
Other Outgo - transfers	7300												\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ 8,433,513</b>	<b>\$ 156,595</b>	<b>\$ 102,350</b>	<b>\$ 48,910</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,818</b>	<b>\$ -</b>	<b>\$ 3,361,309</b>	<b>\$ -</b>	<b>\$ 12,104,495</b>
Excess of Revenues over Expenditures		\$ (577,662)	\$ 22,255	\$ (21,542)	\$ (29,254)	\$ 5,000	\$ 7,900	\$ 5	\$ 7,558	\$ 0	\$ (3,350,686)	\$ -	\$ (3,936,426)
Other Financing Sources/Uses:													
Interfund Transfers													
In		\$ -		\$ 19,766	\$ 25,171								\$ 44,937
Out		\$ (960,004)									\$ 915,067		\$ (960,004)
Other Sources/Uses													\$ -
Sources								\$ -	\$ -				\$ -
Uses													\$ -
Contributions													\$ -
<b>TOTAL OTHER FINANCING SOURCES/USES</b>		<b>\$ (960,004)</b>	<b>\$ -</b>	<b>\$ 19,766</b>	<b>\$ 25,171</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 915,067</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE/DECREASE TO FUND BALANCE</b>		<b>\$ (1,537,666)</b>	<b>\$ 22,255</b>	<b>\$ (1,776)</b>	<b>\$ (4,083)</b>	<b>\$ 5,000</b>	<b>\$ 7,900</b>	<b>\$ 5</b>	<b>\$ 7,558</b>	<b>\$ 0</b>	<b>\$ (2,435,619)</b>	<b>\$ -</b>	<b>\$ (3,936,426)</b>
Ending Fund Balances		\$ 6,606,738	\$ 174,027	\$ 15,192	\$ 44,727	\$ 520,599	\$ 822,835	\$ 5	\$ 123,774	\$ 6	\$ 504,081	\$ 467,575	\$ 9,279,559
Components of Ending Fund Balances													
Nonspendable													
Revolving Cash		\$ 1,000											\$ 1,000
Stores													\$ -
Prepaid Expenditures													\$ -
All Others													\$ -
Restricted		\$ 163,365		\$ 15,192						\$ 6			\$ 178,563
Committed												\$ 467,575	\$ 467,575
Stabilization Arrangements													\$ -
Other Commitments													\$ -
Assigned													\$ -
Other Assignments		\$ 4,503,217	\$ 174,027		\$ 44,727	\$ 520,599	\$ 822,835	\$ 5	\$ 123,774		\$ 504,081		\$ 6,693,265
Other Assignments													\$ -
Unassigned/Unappropriated													\$ -
Reserve for Economic Uncertainties		\$ 375,741											\$ 375,741
Unassigned/Unappropriated		\$ 1,563,415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,563,415

TRUE

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
<b>Current Year (2018-19)</b>				
District Regular	36.00	34.74		
Charter School	861.00	699.63		
<b>Total ADA</b>	<b>697.00</b>	<b>734.37</b>	<b>5.4%</b>	<b>Not Met</b>
<b>1st Subsequent Year (2019-20)</b>				
District Regular	30.72	34.74		
Charter School	660.64	699.63		
<b>Total ADA</b>	<b>691.36</b>	<b>734.37</b>	<b>6.2%</b>	<b>Not Met</b>
<b>2nd Subsequent Year (2020-21)</b>				
District Regular	30.72	34.74		
Charter School	660.64	699.63		
<b>Total ADA</b>	<b>691.36</b>	<b>734.37</b>	<b>6.2%</b>	<b>Not Met</b>

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

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

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

**Explanation:**  
(required if NOT met)

There is increased enrollment in the current year at Gravenstein Elementary School partially due to the new Discovery! Kindergarten program. There is also a slight increase in enrollment at Hillcrest Middle School which has a new STEAM program. Enrollment for the subsequent years is projected to stay the same and the projected percent of attendance is 96.6% of enrollment for all years.

**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:

**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		
<b>Current Year (2018-19)</b>				
District Regular	34	36		
Charter School	688	725		
<b>Total Enrollment</b>	<b>722</b>	<b>761</b>	<b>5.4%</b>	<b>Not Met</b>
<b>1st Subsequent Year (2019-20)</b>				
District Regular	34	36		
Charter School	688	725		
<b>Total Enrollment</b>	<b>722</b>	<b>761</b>	<b>5.4%</b>	<b>Not Met</b>
<b>2nd Subsequent Year (2020-21)</b>				
District Regular	33	36		
Charter School	688	725		
<b>Total Enrollment</b>	<b>721</b>	<b>761</b>	<b>5.5%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

There is increased enrollment in the current year at Gravenstein Elementary School partially due to the new Discovery! Kindergarten program. There is also a slight increase in enrollment at Hillcrest Middle School which has a new STEAM program.

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	35	730	
Charter School	668		
<b>Total ADA/Enrollment</b>	<b>703</b>	<b>730</b>	<b>96.3%</b>
Second Prior Year (2016-17)			
District Regular	36	727	
Charter School	654		
<b>Total ADA/Enrollment</b>	<b>690</b>	<b>727</b>	<b>94.9%</b>
First Prior Year (2017-18)			
District Regular	35	38	
Charter School	668	686	
<b>Total ADA/Enrollment</b>	<b>703</b>	<b>724</b>	<b>97.1%</b>
		Historical Average Ratio:	96.1%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	<b>96.6%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	35	36		
Charter School	700	725		
<b>Total ADA/Enrollment</b>	<b>735</b>	<b>761</b>	<b>96.6%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	35	36		
Charter School	700	725		
<b>Total ADA/Enrollment</b>	<b>735</b>	<b>761</b>	<b>96.6%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	35	36		
Charter School	700	725		
<b>Total ADA/Enrollment</b>	<b>735</b>	<b>761</b>	<b>96.6%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2018-19)	6,222,702.00		
1st Subsequent Year (2019-20)	6,356,921.00	6,754,847.00	6.3%	Not Met
2nd Subsequent Year (2020-21)	6,505,353.00	6,904,634.00	6.1%	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)

Gravenstein USD is projected to have increased LCFF Revenue due to the increas in enrollment and ADA.

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	4,459,874.31	5,136,044.41	86.8%
Second Prior Year (2016-17)	4,789,733.25	5,466,615.10	87.6%
First Prior Year (2017-18)	5,375,179.82	6,024,410.61	89.2%
	Historical Average Ratio:		87.9%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.9% to 91.9%	83.9% to 91.9%	83.9% to 91.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	5,843,241.72	6,855,255.26	84.8%	Met
1st Subsequent Year (2019-20)	5,833,307.57	6,855,025.57	85.1%	Met
2nd Subsequent Year (2020-21)	5,980,061.57	7,011,582.57	85.3%	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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2018-19)	163,519.00	163,519.00	0.0%	No
1st Subsequent Year (2019-20)	163,519.00	163,519.00	0.0%	No
2nd Subsequent Year (2020-21)	163,519.00	163,519.00	0.0%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2018-19)	632,250.00	548,322.00	-13.3%	Yes
1st Subsequent Year (2019-20)	398,683.00	435,944.00	9.3%	Yes
2nd Subsequent Year (2020-21)	398,683.00	435,944.00	9.3%	Yes

Explanation:  
(required if Yes)

Other State Revenue is lower in the current year due to a reduction in the one time funding per ADA amount at budget adoption. The subsequent years show an increase in Restricted and Unrestricted Lottery funding based on the increased enrollment projections since the adopted budget.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2018-19)	379,797.00	527,814.92	39.0%	Yes
1st Subsequent Year (2019-20)	200,306.00	337,214.00	68.3%	Yes
2nd Subsequent Year (2020-21)	200,306.00	338,611.00	69.0%	Yes

Explanation:  
(required if Yes)

Local revenue projections have increased since budget adoption due to the Magnet Program Foundation MOU approval and approved budgets for Classroom supplied from the Gravenstein School Foundation. Donation revenue is not budgeted until it is received and in the current year the budget has been adjusted for revenue already received for student field trip activities and enrichments.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2018-19)	231,209.00	415,724.37	79.8%	Yes
1st Subsequent Year (2019-20)	233,521.00	419,881.50	79.8%	Yes
2nd Subsequent Year (2020-21)	235,856.00	424,080.00	79.8%	Yes

Explanation:  
(required if Yes)

The budgets for supplies have been adjusted to include the expenses for textbook adoption purchases and for classroom supplies for which the Gravenstein School Foundation has provided the funding.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2018-19)	1,440,882.00	1,681,478.00	16.7%	Yes
1st Subsequent Year (2019-20)	1,033,295.00	1,142,830.50	10.6%	Yes
2nd Subsequent Year (2020-21)	1,043,629.00	1,154,259.00	10.6%	Yes

Explanation:  
(required if Yes)

The budget has been adjusted based on the approved MOU with the Magnet Program Foundation and the parent donations that have been received. The District has agreed to pay for the enrichment contractors in the current year and this expense is projected in the subsequent years. Previously MPF paid the Enrich! program contractors directly. The budget has also been adjusted for maintenance projects and legal expenses that were not yet approved at budget adoption.

**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
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2018-19)	1,175,566 00	1,239,655 92	5.5%	Not Met
1st Subsequent Year (2019-20)	762,508 00	936,677 00	22.8%	Not Met
2nd Subsequent Year (2020-21)	762,508 00	936,074 00	23.0%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2018-19)	1,672,091 00	2,097,202 37	25.4%	Not Met
1st Subsequent Year (2019-20)	1,266,816 00	1,562,712 00	23.4%	Not Met
2nd Subsequent Year (2020-21)	1,279,485 00	1,578,339 00	23.4%	Not Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

Other State Revenue is lower in the current year due to a reduction in the one time funding per ADA amount at budget adoption. The subsequent years show an increase in Restricted and Unrestricted Lottery funding based on the increased enrollment projections since the adopted budget.

**Explanation:**

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

Local revenue projections have increased since budget adoption due to the Magnet Program Foundation MOU approval and approved budgets for Classroom supplied from the Gravenstein School Foundation. Donation revenue is not budgeted until it is received and in the current year the budget has been adjusted for revenue already received for student field trip activities and enrichments.

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

**Explanation:**

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

The budgets for supplies have been adjusted to include the expenses for textbook adoption purchases and for classroom supplies for which the Gravenstein School Foundation has provided the funding.

**Explanation:**

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

The budget has been adjusted based on the approved MOU with the Magnet Program Foundation and the parent donations that have been received. The District has agreed to pay for the enrichment contractors in the current year and this expense is projected in the subsequent years. Previously MPF paid the Enrich! program contractors directly. The budget has also been adjusted for maintenance projects and legal expenses that were not yet approved at budget adoption.



**7. CRITERION: Facilities Maintenance**

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

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

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

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

- A. The lesser of three percent of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year; or
- B. Two percent of the total general fund expenditures and other financing uses for that fiscal year

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1 OMMA/RMA Contribution	156,763.34	135,425.00	Not Met
2 Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Lines 2c/3e)		135,425.00	

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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years

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

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

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

DATA ENTRY: All data are extracted or calculated

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	20.6%	19.0%	13.7%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>6.9%</b>	<b>6.3%</b>	<b>4.6%</b>

**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 (2018-19)	(943,777.84)	7,615,259.26	12.4%	Not Met
1st Subsequent Year (2019-20)	(348,193.57)	6,899,962.57	5.0%	Met
2nd Subsequent Year (2020-21)	(362,667.57)	7,056,519.57	5.1%	Not Met

**8C. Comparison of District Deficit Spending to the Standard**

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

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

**Explanation:**  
(required if NOT met)

The Board has approved a transfer to Fund 40 to cover the cost of one time facility improvements in the current year. In the subsequent years the donation revenue is not budgeted in order to show the cost to the District if donations from parents and school connected organizations are not received. The District has an assigned five years of funds as enrichment reserves to cover the cost incase donations are not received.

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2018-19)	6,808,738.28	Met
1st Subsequent Year (2019-20)	6,179,021.28	Met
2nd Subsequent Year (2020-21)	5,735,618.78	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2018-19)	6,660,405.06	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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

Percentage Level	District ADA		
5% or \$67,000 (greater of)	0	to	300
4% or \$67,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form A), Lines A4 and C4 Subsequent Years, Form MYPI, Line F2, if available)	734	734	734
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
b Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

**10B. Calculating the District's Reserve Standard**

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1 Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	9,393,516.64	8,140,458.00	8,307,327.50
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)	9,393,516.64	8,140,458.00	8,307,327.50
4 Reserve Standard Percentage Level	4%	4%	4%
5 Reserve Standard - by Percent (Line B3 times Line B4)	375,740.67	325,618.32	332,293.10
6 Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	67,000.00	67,000.00	67,000.00
7 District's Reserve Standard (Greater of Line B5 or Line B6)	375,740.67	325,618.32	332,293.10

**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	375,741.00	325,618.00	332,293.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,563,415.16	1,221,933.59	805,624.02
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	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	1,939,156.16	1,547,551.59	1,137,917.02
9. District's Available Reserve Percentage (Information only) (Line B divided by Section 10B, Line 3)	20.64%	19.01%	13.70%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>375,740.67</b>	<b>325,618.32</b>	<b>332,293.10</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

1b If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard: -5.0% to +5.0%  
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2018-19)	(265,622.00)	(272,162.00)	2.5%	6,540.00	Met
1st Subsequent Year (2019-20)	(378,498.00)	(385,169.00)	1.8%	6,671.00	Met
2nd Subsequent Year (2020-21)	(386,068.00)	(392,873.00)	1.8%	6,805.00	Met
<b>1b Transfers In, General Fund *</b>					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
<b>1c Transfers Out, General Fund *</b>					
Current Year (2018-19)	44,937.00	960,004.00	2036.3%	915,067.00	Not Met
1st Subsequent Year (2019-20)	44,937.00	44,937.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	44,937.00	44,937.00	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 MET - Projected contributions 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)

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

**Explanation:**  
(required if NOT met)

Board approved new capital facility improvements at each of the school sites warranted a contribution to Fund 40 in the current year

- 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)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years

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

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

**S6A. Identification of the District's Long-term Commitments**

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable

1 a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

2 If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	25	Fund 51 - Bond Interest and Redemption		6,252,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB)				
<b>TOTAL:</b>				6,252,000

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	430,804	364,791	370,216	374,379
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued)				
<b>Total Annual Payments:</b>	<b>430,804</b>	<b>364,791</b>	<b>370,216</b>	<b>374,379</b>
<b>Has total annual payment increased over prior year (2017-18)?</b>		No	No	No

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

DATA ENTRY: Enter an explanation if Yes

- 1a No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years

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

**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)

Yes

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

No

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	1,397,328.00	2,070,966.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	1,397,328.00	2,070,966.00

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

Actuarial	Actuarial
Jul 01, 2016	Jun 30, 2017

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

3 OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2018-19)	265,642.00	258,123.00
1st Subsequent Year (2019-20)	265,642.00	258,123.00
2nd Subsequent Year (2020-21)	265,642.00	258,123.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2018-19)	0.00	0.00
1st Subsequent Year (2019-20)	0.00	0.00
2nd Subsequent Year (2020-21)	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2018-19)	5,000.00	5,000.00
1st Subsequent Year (2019-20)	5,000.00	5,000.00
2nd Subsequent Year (2020-21)	5,000.00	5,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2018-19)	1	1
1st Subsequent Year (2019-20)	1	1
2nd Subsequent Year (2020-21)	1	1

4 Comments:

There is one retiree currently receiving post retirement benefits. These benefits will end in August 2021

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

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

n/a
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	Budget Adoption (Form 01CS, Item S7B)	First Interim
2. Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

	Budget Adoption (Form 01CS, Item S7B)	First Interim
3. Self-Insurance Contributions		
a. Required contribution (funding) for self-insurance programs		
Current Year (2018-19)		
1st Subsequent Year (2019-20)		
2nd Subsequent Year (2020-21)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2018-19)		
1st Subsequent Year (2019-20)		
2nd Subsequent Year (2020-21)		

4. Comments:

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since 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) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	47.4	47.8	47.8	47.8

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>One Year Agreement</b>			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Multiyear Agreement</b>			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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	39,614		
		Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
7	Amount included for any tentative salary schedule increases	0	0	0

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

		Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2	Total cost of H&W benefits			
3	Percent of H&W cost paid by employer			
4	Percent projected change in H&W cost over prior year			

**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**

		Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2	Cost of step & column adjustments			
3	Percent change in step & column over prior year		1 7%	1 7%

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

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

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**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) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	17.8	16.1	16.1	16.1

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  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

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

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% change in salary schedule from prior year  
or

<input type="text"/>
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**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

7 Amount included for any tentative salary schedule increases

<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
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**Classified (Non-management) Health and Welfare (H&W) Benefits**

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes

**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?

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
	2.4%	2.4%

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

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

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

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**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?

No

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) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	36	46	46	46

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

If Yes, complete question 2

If No, complete questions 3 and 4

No

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

If Yes, complete questions 3 and 4

Yes

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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")

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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

7,383

4. Amount included for any tentative salary schedule increases

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Amount included for any tentative salary schedule increases	0	0	0

**Management/Supervisor/Confidential 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

**Management/Supervisor/Confidential Step and Column Adjustments**

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments			
Percent change in step and column over prior year			

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
Total cost of other benefits			
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

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### ADDITIONAL FISCAL INDICATORS

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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)

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### End of School District First Interim Criteria and Standards Review

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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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	6,203,195.00	6,575,471.00	1,369,923.00	6,575,471.00	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	346,516.00	235,664.00	(4,013.25)	235,664.00	0.00	0.0%
4) Other Local Revenue		8600-8799	81,873.00	132,509.00	38,737.80	132,508.42	(0.58)	0.0%
5) TOTAL REVENUES			6,631,586.00	6,943,844.00	1,404,647.55	6,943,643.42		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,564,888.00	3,669,027.00	998,154.53	3,669,024.89	2.11	0.0%
2) Classified Salaries		2000-2999	589,024.00	605,615.00	174,832.77	605,613.13	1.87	0.0%
3) Employee Benefits		3000-3999	1,333,342.00	1,368,621.00	371,109.77	1,368,603.70	17.30	0.0%
4) Books and Supplies		4000-4999	195,148.00	270,093.00	119,850.06	270,085.54	7.46	0.0%
5) Services and Other Operating Expenditures		5000-5999	523,345.00	700,428.00	141,195.11	700,428.00	0.00	0.0%
6) Capital Outlay		6000-6999	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	16,500.00	16,500.00	0.00	16,500.00	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			6,247,247.00	6,655,284.00	1,804,942.24	6,655,255.26		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			384,339.00	288,360.00	(400,294.69)	288,388.16		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	44,937.00	960,004.00	0.00	960,004.00	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	(265,622.00)	(272,162.00)	0.00	(272,162.00)	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(310,559.00)	(1,232,166.00)	0.00	(1,232,166.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			<b>73,780.00</b>	<b>(943,806.00)</b>	<b>(400,294.69)</b>	<b>(943,777.84)</b>		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	5,369,539.00	7,387,151.00		7,387,151.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,369,539.00	7,387,151.00		7,387,151.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			<b>5,369,539.00</b>	<b>7,387,151.00</b>		<b>7,387,151.00</b>		
2) Ending Balance, June 30 (E + F1e)			<b>5,443,319.00</b>	<b>6,443,345.00</b>		<b>6,443,373.16</b>		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	1,000.00	1,000.00		1,000.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	4,380,814.00	4,503,217.00		4,503,217.00		
Textbook Adoptions Multi Year								
	0000	9780	350,000.00					
Kindergarten Discovery! 2018-19								
	0000	9780	16,520.00					
Kindergarten Discovery! 2019-20								
	0000	9780	31,508.00					
Facilities Master Plan Approved Project								
	0000	9780	500,000.00					
STRS & PERS Increases 2 Years								
	0000	9780	108,612.00					
Reserve for Enrichments 5 Years								
	0000	9780	1,500,000.00					
30% Rainy Day Reserve								
	0000	9780	1,874,174.00					
Textbook Adoptions Multi Year				350,000.00				
	0000	9780		350,000.00				
Kindergarten Discovery! 2018-19				16,520.00				
	0000	9780		16,520.00				
Kindergarten Discovery! 2019-20				31,508.00				
	0000	9780		31,508.00				
Facilities Master Plan Approved Project				500,000.00				
	0000	9780		500,000.00				
STRS & PERS Increases 2 Years				108,612.00				
	0000	9780		108,612.00				
Reserve for Enrichments 5 Years				1,500,000.00				
	0000	9780		1,500,000.00				
30% Rainy Day Reserve				1,996,577.00				
	0000	9780		1,996,577.00				
Textbook Adoptions Multi Year						350,000.00		
	0000	9780				350,000.00		
Kindergarten Discovery! 2018-19						16,520.00		
	0000	9780				16,520.00		
Kindergarten Discovery! 2019-20						31,508.00		
	0000	9780				31,508.00		
Facilities Master Plan Approved Project						500,000.00		
	0000	9780				500,000.00		
STRS & PERS Increases 2 Years						108,612.00		
	0000	9780				108,612.00		
Reserve for Encroachment 5 Years						1,500,000.00		
	0000	9780				1,500,000.00		
30% Rainy Day Reserve						1,996,577.00		
	0000	9780				1,996,577.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	313,527.00	375,741.00		375,741.00		
Unassigned/Unappropriated Amount								
		9790	747,978.00	1,563,387.00		1,563,415.16		

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)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	2,603,882.00	2,763,474.00	1,194,154.00	2,763,474.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	772,783.00	871,135.00	220,623.00	871,135.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(44,854.00)	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	19,880.00	19,231.00	0.00	19,231.00	0.00	0.0%
Timber Yield Tax		8022	918.00	2,500.00	0.00	2,500.00	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	2,739,686.00	2,848,208.00	0.00	2,848,208.00	0.00	0.0%
Unsecured Roll Taxes		8042	85,573.00	90,430.00	0.00	90,430.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>Subtotal, LCFF Sources</b>			<b>6,222,702.00</b>	<b>6,594,978.00</b>	<b>1,369,923.00</b>	<b>6,594,978.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(19,507.00)	(19,507.00)	0.00	(19,507.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>6,203,195.00</b>	<b>6,575,471.00</b>	<b>1,369,923.00</b>	<b>6,575,471.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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	250,131.00	139,277.00	0.00	139,277.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	96,387.00	96,387.00	(4,013.25)	96,387.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			346,518.00	235,664.00	(4,013.25)	235,664.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	81,873.00	81,873.00	36,647.99	81,873.00	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	48,221.00	0.00	48,221.00	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	0.00	2,415.00	2,089.81	2,414.42	(0.59)	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/IP 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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>81,873.00</b>	<b>132,509.00</b>	<b>38,737.80</b>	<b>132,508.42</b>	<b>(0.58)</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>6,631,586.00</b>	<b>6,943,644.00</b>	<b>1,404,647.55</b>	<b>6,943,643.42</b>	<b>(0.58)</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	3,140,656.00	3,206,205.00	873,263.92	3,206,204.53	0.47	0.0%
Certificated Pupil Support Salaries		1200	101,834.00	145,754.00	30,887.34	145,752.37	1.63	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	305,898.00	303,568.00	94,203.27	303,567.99	0.01	0.0%
Other Certificated Salaries		1900	16,500.00	13,500.00	0.00	13,500.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,564,888.00</b>	<b>3,669,027.00</b>	<b>998,154.53</b>	<b>3,669,024.89</b>	<b>2.11</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	151,705.00	152,064.00	33,664.80	152,063.80	0.20	0.0%
Classified Support Salaries		2200	123,878.00	132,228.00	46,443.84	132,227.36	0.64	0.0%
Classified Supervisors' and Administrators' Salaries		2300	107,344.00	107,344.00	35,760.68	107,344.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	151,763.00	155,546.00	45,177.15	156,545.49	0.51	0.0%
Other Classified Salaries		2900	54,336.00	57,433.00	13,586.50	57,432.48	0.52	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>589,024.00</b>	<b>605,615.00</b>	<b>174,832.77</b>	<b>605,613.13</b>	<b>1.87</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	571,066.00	580,320.00	158,142.85	580,317.02	2.98	0.0%
PERS		3201-3202	111,401.00	111,910.00	31,001.07	111,908.93	1.07	0.0%
OASDI/Medicare/Alternative		3301-3302	95,143.00	97,283.00	27,379.63	97,279.49	3.51	0.0%
Health and Welfare Benefits		3401-3402	511,916.00	534,989.00	142,429.56	534,986.99	2.01	0.0%
Unemployment Insurance		3501-3502	1,989.00	2,045.00	554.35	2,041.28	3.72	0.2%
Workers' Compensation		3601-3602	41,019.00	42,074.00	11,602.31	42,069.99	4.01	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	808.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,333,342.00</b>	<b>1,368,621.00</b>	<b>371,109.77</b>	<b>1,368,603.70</b>	<b>17.30</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	33,875.00	94,288.00	27,253.38	94,287.31	0.69	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	92,553.00	104,982.00	55,749.77	104,978.66	3.34	0.0%
Noncapitalized Equipment		4400	68,720.00	70,823.00	38,848.91	70,819.57	3.43	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>195,148.00</b>	<b>270,093.00</b>	<b>119,850.06</b>	<b>270,085.54</b>	<b>7.46</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	36,900.00	38,900.00	28,242.59	38,900.00	0.00	0.0%
Travel and Conferences		5200	6,342.00	6,608.00	1,620.00	6,608.00	0.00	0.0%
Dues and Memberships		5300	10,528.00	10,557.00	1,522.50	10,557.00	0.00	0.0%
Insurance		5400-5450	47,480.00	47,460.00	0.00	47,460.00	0.00	0.0%
Operations and Housekeeping Services		5500	83,105.00	83,811.00	15,242.63	83,811.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,634.00	30,790.00	9,713.65	30,790.00	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	293,301.00	469,215.00	82,931.10	469,215.00	0.00	0.0%
Communications		5900	13,075.00	13,087.00	1,922.64	13,087.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>523,345.00</b>	<b>700,428.00</b>	<b>141,195.11</b>	<b>700,428.00</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>CAPITAL OUTLAY</b>								
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	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	16,500.00	16,500.00	0.00	16,500.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>16,500.00</b>	<b>16,500.00</b>	<b>0.00</b>	<b>16,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,247,247.00</b>	<b>6,855,284.00</b>	<b>1,804,942.24</b>	<b>6,655,255.26</b>	<b>28.74</b>	<b>0.0%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	915,067.00	0.00	915,067.00	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	19,766.00	19,766.00	0.00	19,766.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	25,171.00	25,171.00	0.00	25,171.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			44,937.00	960,004.00	0.00	960,004.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(265,622.00)	(272,162.00)	0.00	(272,162.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(265,622.00)	(272,162.00)	0.00	(272,162.00)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(310,559.00)	(1,232,166.00)	0.00	(1,232,166.00)	0.00	0.0%

2018-19 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes In Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	40,724.00	40,724.00	0.00	40,724.00	0.00	0.0%
2) Federal Revenue		8100-8299	183,519.00	163,519.00	(90,447.00)	163,519.00	0.00	0.0%
3) Other State Revenue		8300-8599	285,732.00	312,658.00	1,032.90	312,658.00	0.00	0.0%
4) Other Local Revenue		8600-8799	297,924.00	395,307.00	84,093.00	395,306.50	(0.50)	0.0%
5) <b>TOTAL REVENUES</b>			<b>787,899.00</b>	<b>912,208.00</b>	<b>(5,321.10)</b>	<b>912,207.50</b>		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	227,585.00	252,830.00	51,457.89	252,629.40	0.60	0.0%
2) Classified Salaries		2000-2999	34,966.00	35,633.00	12,992.52	35,632.01	0.99	0.0%
3) Employee Benefits		3000-3999	329,854.00	363,315.00	19,488.35	363,307.14	7.86	0.0%
4) Books and Supplies		4000-4999	36,061.00	145,640.00	55,058.47	145,638.83	1.17	0.0%
5) Services and Other Operating Expenditures		5000-5999	917,537.00	981,050.00	166,209.00	981,050.00	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) <b>TOTAL EXPENDITURES</b>			<b>1,545,983.00</b>	<b>1,778,268.00</b>	<b>305,206.23</b>	<b>1,778,257.38</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			<b>(758,084.00)</b>	<b>(866,060.00)</b>	<b>(310,527.33)</b>	<b>(866,049.88)</b>		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	265,622.00	272,162.00	0.00	272,162.00	0.00	0.0%
4) <b>TOTAL OTHER FINANCING SOURCES/USES</b>			<b>265,622.00</b>	<b>272,162.00</b>	<b>0.00</b>	<b>272,162.00</b>		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(492,462.00)	(593,898.00)	(310,527.33)	(593,887.88)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	835,907.00	757,253.00		757,253.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			835,907.00	757,253.00		757,253.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			835,907.00	757,253.00		757,253.00		
2) Ending Balance, June 30 (E + F1e)			343,445.00	163,355.00		163,365.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	343,445.00	163,355.00		163,365.12		
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)
<b>LCFF SOURCES</b>								
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		
<b>Subtotal, LCFF Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>LCFF Transfers</b>								
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	40,724.00	40,724.00	0.00	40,724.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>40,724.00</b>	<b>40,724.00</b>	<b>0.00</b>	<b>40,724.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	85,028.00	85,028.00	(85,028.00)	85,028.00	0.00	0.0%
Special Education Discretionary Grants		8182	15,314.00	15,314.00	(24,672.00)	15,314.00	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	48,348.00	48,348.00	11,126.00	48,348.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	8,401.00	8,401.00	6,099.00	8,401.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	277.00	277.00	0.00	277.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	6,151.00	6,151.00	2,028.00	6,151.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>163,519.00</b>	<b>163,519.00</b>	<b>(90,447.00)</b>	<b>163,519.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	31,689.00	31,689.00	1,032.90	31,689.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	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	254,043.00	280,969.00	0.00	280,969.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>285,732.00</b>	<b>312,858.00</b>	<b>1,032.90</b>	<b>312,858.00</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
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	7,301.00	7,301.00	0.00	7,301.00	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	182,283.00	279,666.00	84,469.00	279,665.50	(0.50)	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	108,340.00	108,340.00	19,624.00	108,340.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>297,924.00</b>	<b>395,307.00</b>	<b>84,093.00</b>	<b>395,306.50</b>	<b>(0.50)</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>787,899.00</b>	<b>912,208.00</b>	<b>(5,321.10)</b>	<b>912,207.50</b>	<b>(0.50)</b>	<b>0.0%</b>



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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	194,037.00	206,483.00	37,105.69	206,483.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	27,691.00	40,310.00	12,406.88	40,309.40	0.60	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,837.00	5,837.00	1,945.32	5,837.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			227,565.00	252,630.00	51,457.89	252,629.40	0.60	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	34,966.00	35,633.00	12,992.52	35,632.01	0.99	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%
<b>TOTAL, CLASSIFIED SALARIES</b>			34,966.00	35,633.00	12,992.52	35,632.01	0.99	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	291,583.00	322,587.00	8,372.13	322,586.34	0.66	0.0%
PERS		3201-3202	6,318.00	6,317.00	1,635.48	6,316.44	0.56	0.0%
OASDI/Medicare/Alternative		3301-3302	5,792.00	5,738.00	1,548.51	5,735.54	2.46	0.0%
Health and Welfare Benefits		3401-3402	23,387.00	25,642.00	7,266.68	25,640.31	1.69	0.0%
Unemployment Insurance		3501-3502	134.00	140.00	29.23	139.10	0.90	0.6%
Workers' Compensation		3601-3602	2,640.00	2,891.00	636.32	2,889.41	1.59	0.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			329,854.00	363,315.00	19,488.35	363,307.14	7.86	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	17,351.00	88,305.00	36,231.82	88,305.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	4,021.00	4,004.51	4,021.00	0.00	0.0%
Materials and Supplies		4300	18,710.00	50,957.00	14,822.34	50,955.83	1.17	0.0%
Noncapitalized Equipment		4400	0.00	2,357.00	0.00	2,357.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			36,061.00	145,640.00	55,058.47	145,638.83	1.17	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	29,283.00	31,883.00	982.24	31,883.00	0.00	0.0%
Travel and Conferences		5200	8,951.00	8,951.00	580.00	8,951.00	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	2,932.00	2,932.00	0.00	2,932.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,649.00	33,649.00	25,155.81	33,649.00	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	857,722.00	903,635.00	139,490.95	903,635.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			917,537.00	981,050.00	166,209.00	981,050.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,545,983.00</b>	<b>1,778,268.00</b>	<b>305,206.23</b>	<b>1,778,257.38</b>	<b>10.62</b>	<b>0.0%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	265,622.00	272,162.00	0.00	272,162.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			265,622.00	272,162.00	0.00	272,162.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			265,622.00	272,162.00	0.00	272,162.00	0.00	0.0%

2018-19 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	6,243,919.00	6,616,195.00	1,369,923.00	6,616,195.00	0.00	0.0%
2) Federal Revenue		8100-8299	163,519.00	163,519.00	(90,447.00)	163,519.00	0.00	0.0%
3) Other State Revenue		8300-8599	632,250.00	548,322.00	(2,980.35)	548,322.00	0.00	0.0%
4) Other Local Revenue		8600-8799	379,797.00	527,816.00	122,830.80	527,814.92	(1.08)	0.0%
<b>5) TOTAL, REVENUES</b>			<b>7,419,485.00</b>	<b>7,855,852.00</b>	<b>1,399,326.45</b>	<b>7,855,850.92</b>		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,792,463.00	3,921,857.00	1,049,612.42	3,921,654.29	2.71	0.0%
2) Classified Salaries		2000-2999	623,990.00	641,248.00	187,625.29	641,245.14	2.86	0.0%
3) Employee Benefits		3000-3999	1,663,196.00	1,731,936.00	390,598.12	1,731,910.84	25.16	0.0%
4) Books and Supplies		4000-4999	231,209.00	415,733.00	174,908.53	415,724.37	8.63	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,440,882.00	1,681,478.00	307,404.11	1,681,478.00	0.00	0.0%
6) Capital Outlay		6000-6999	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	16,500.00	16,500.00	0.00	16,500.00	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%
<b>9) TOTAL, EXPENDITURES</b>			<b>7,793,230.00</b>	<b>8,433,552.00</b>	<b>2,110,148.47</b>	<b>8,433,512.64</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>(373,745.00)</b>	<b>(577,700.00)</b>	<b>(710,822.02)</b>	<b>(577,661.72)</b>		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	44,937.00	960,004.00	0.00	960,004.00	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%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>(44,937.00)</b>	<b>(960,004.00)</b>	<b>0.00</b>	<b>(960,004.00)</b>		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			<b>(418,682.00)</b>	<b>(1,537,704.00)</b>	<b>(710,822.02)</b>	<b>(1,537,665.72)</b>		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,205,446.00	8,144,404.00		8,144,404.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			<b>6,205,446.00</b>	<b>8,144,404.00</b>		<b>8,144,404.00</b>		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			<b>6,205,446.00</b>	<b>8,144,404.00</b>		<b>8,144,404.00</b>		
2) Ending Balance, June 30 (E + F1e)			<b>5,786,764.00</b>	<b>6,606,700.00</b>		<b>6,606,738.28</b>		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			<b>343,445.00</b>	<b>163,355.00</b>		<b>163,365.12</b>		
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	4,380,814.00	4,503,217.00		4,503,217.00		
Textbook Adoptions Multi Year	0000	9780	<b>350,000.00</b>					
Kindergarten Discovery! 2018-19	0000	9780	<b>16,520.00</b>					
Kindergarten Discovery! 2019-20	0000	9780	<b>31,508.00</b>					
Facilities Master Plan Approved Project	0000	9780	<b>500,000.00</b>					
STRS & PERS Increases 2 Years	0000	9780	<b>108,612.00</b>					
Reserve for Enrichments 5 Years	0000	9780	<b>1,500,000.00</b>					
30% Rainy Day Reserve	0000	9780	<b>1,874,174.00</b>					
Textbook Adoptions Multi Year	0000	9780		<b>350,000.00</b>		<b>350,000.00</b>		
Kindergarten Discovery! 2018-19	0000	9780		<b>16,520.00</b>		<b>16,520.00</b>		
Kindergarten Discovery! 2019-20	0000	9780		<b>31,508.00</b>		<b>31,508.00</b>		
Facilities Master Plan Approved Project	0000	9780		<b>500,000.00</b>		<b>500,000.00</b>		
STRS & PERS Increases 2 Years	0000	9780		<b>108,612.00</b>		<b>108,612.00</b>		
Reserve for Enrichments 5 Years	0000	9780		<b>1,500,000.00</b>		<b>1,500,000.00</b>		
30% Rainy Day Reserve	0000	9780		<b>1,996,577.00</b>		<b>1,996,577.00</b>		
Textbook Adoptions Multi Year	0000	9780				<b>350,000.00</b>		
Kindergarten Discovery! 2018-19	0000	9780				<b>16,520.00</b>		
Kindergarten Discovery! 2019-20	0000	9780				<b>31,508.00</b>		
Facilities Master Plan Approved Project	0000	9780				<b>500,000.00</b>		
STRS & PERS Increases 2 Years	0000	9780				<b>108,612.00</b>		
Reserve for Encroachment 5 Years	0000	9780				<b>1,500,000.00</b>		
30% Rainy Day Reserve	0000	9780				<b>1,996,577.00</b>		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	<b>313,527.00</b>	<b>375,741.00</b>		<b>375,741.00</b>		
Unassigned/Unappropriated Amount		9790	<b>747,978.00</b>	<b>1,563,387.00</b>		<b>1,563,415.16</b>		

2018-19 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	2,603,882.00	2,763,474.00	1,194,154.00	2,763,474.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	772,783.00	871,135.00	220,623.00	871,135.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(44,854.00)	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	19,860.00	19,231.00	0.00	19,231.00	0.00	0.0%
Timber Yield Tax		8022	918.00	2,500.00	0.00	2,500.00	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	2,739,686.00	2,848,208.00	0.00	2,848,208.00	0.00	0.0%
Unsecured Roll Taxes		8042	85,573.00	90,430.00	0.00	90,430.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>Subtotal, LCFF Sources</b>			<b>6,222,702.00</b>	<b>6,594,978.00</b>	<b>1,369,923.00</b>	<b>6,594,978.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(19,507.00)	(19,507.00)	0.00	(19,507.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	40,724.00	40,724.00	0.00	40,724.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>6,243,919.00</b>	<b>6,616,195.00</b>	<b>1,369,923.00</b>	<b>6,616,195.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	85,028.00	85,028.00	(85,028.00)	85,028.00	0.00	0.0%
Special Education Discretionary Grants		8182	15,314.00	15,314.00	(24,672.00)	15,314.00	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	48,348.00	48,348.00	11,126.00	48,348.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	8,401.00	8,401.00	6,099.00	8,401.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	277.00	277.00	0.00	277.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	6,151.00	6,151.00	2,028.00	6,151.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3050, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>163,519.00</b>	<b>163,519.00</b>	<b>(90,447.00)</b>	<b>163,519.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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	250,131.00	139,277.00	0.00	139,277.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	128,076.00	128,076.00	(2,980.35)	128,076.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	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	254,043.00	280,969.00	0.00	280,969.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>632,250.00</b>	<b>548,322.00</b>	<b>(2,980.35)</b>	<b>548,322.00</b>	<b>0.00</b>	<b>0.0%</b>

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General Fund  
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
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	81,873.00	81,873.00	36,647.99	81,873.00	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	7,301.00	55,522.00	0.00	55,522.00	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	182,283.00	282,081.00	66,558.81	282,079.92	(1.08)	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	108,340.00	108,340.00	19,624.00	108,340.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>379,797.00</b>	<b>527,816.00</b>	<b>122,830.80</b>	<b>527,814.92</b>	<b>(1.08)</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>7,419,485.00</b>	<b>7,855,852.00</b>	<b>1,399,326.45</b>	<b>7,855,850.92</b>	<b>(1.08)</b>	<b>0.0%</b>



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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	3,334,693.00	3,412,688.00	910,369.61	3,412,687.53	0.47	0.0%
Certificated Pupil Support Salaries		1200	129,525.00	186,064.00	43,094.22	186,061.77	2.23	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	311,735.00	309,405.00	96,148.59	309,404.99	0.01	0.0%
Other Certificated Salaries		1900	16,500.00	13,500.00	0.00	13,500.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,792,453.00</b>	<b>3,921,657.00</b>	<b>1,049,612.42</b>	<b>3,921,654.29</b>	<b>2.71</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	151,705.00	152,064.00	33,664.60	152,063.80	0.20	0.0%
Classified Support Salaries		2200	158,842.00	167,861.00	59,436.36	167,859.37	1.63	0.0%
Classified Supervisors' and Administrators' Salaries		2300	107,344.00	107,344.00	35,760.68	107,344.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	151,763.00	158,546.00	45,177.15	156,545.49	0.51	0.0%
Other Classified Salaries		2900	54,336.00	57,433.00	13,586.50	57,432.48	0.52	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>623,990.00</b>	<b>641,248.00</b>	<b>187,625.29</b>	<b>641,245.14</b>	<b>2.86</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	862,649.00	902,907.00	166,514.98	902,903.36	3.64	0.0%
PERS		3201-3202	117,719.00	118,227.00	32,636.55	118,225.37	1.63	0.0%
OASDI/Medicare/Alternative		3301-3302	100,935.00	103,021.00	28,928.14	103,015.03	5.97	0.0%
Health and Welfare Benefits		3401-3402	535,303.00	560,631.00	149,696.24	560,627.30	3.70	0.0%
Unemployment Insurance		3501-3502	2,123.00	2,185.00	583.58	2,180.38	4.62	0.2%
Workers' Compensation		3601-3602	43,659.00	44,965.00	12,238.63	44,959.40	5.60	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	608.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,663,196.00</b>	<b>1,731,936.00</b>	<b>390,598.12</b>	<b>1,731,910.84</b>	<b>25.16</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	51,226.00	182,593.00	63,485.00	182,592.31	0.69	0.0%
Books and Other Reference Materials		4200	0.00	4,021.00	4,004.51	4,021.00	0.00	0.0%
Materials and Supplies		4300	111,263.00	155,939.00	70,572.11	155,934.49	4.51	0.0%
Noncapitalized Equipment		4400	68,720.00	73,180.00	36,846.91	73,176.57	3.43	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>231,209.00</b>	<b>415,733.00</b>	<b>174,908.53</b>	<b>415,724.37</b>	<b>8.63</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	68,183.00	70,783.00	29,224.83	70,783.00	0.00	0.0%
Travel and Conferences		5200	15,293.00	15,559.00	2,200.00	15,559.00	0.00	0.0%
Dues and Memberships		5300	10,528.00	10,657.00	1,522.50	10,557.00	0.00	0.0%
Insurance		5400-5450	47,460.00	47,460.00	0.00	47,460.00	0.00	0.0%
Operations and Housekeeping Services		5500	86,037.00	86,743.00	15,242.63	86,743.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	49,283.00	64,439.00	34,869.46	64,439.00	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	1,151,023.00	1,372,850.00	222,422.05	1,372,850.00	0.00	0.0%
Communications		5900	13,075.00	13,087.00	1,922.64	13,087.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,440,882.00</b>	<b>1,681,478.00</b>	<b>307,404.11</b>	<b>1,681,478.00</b>	<b>0.00</b>	<b>0.0%</b>

2018-19 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
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	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	16,500.00	16,500.00	0.00	16,500.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>16,500.00</b>	<b>16,500.00</b>	<b>0.00</b>	<b>16,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,793,230.00</b>	<b>8,433,552.00</b>	<b>2,110,148.47</b>	<b>8,433,512.64</b>	<b>39.36</b>	<b>0.0%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	915,067.00	0.00	915,067.00	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	19,766.00	19,766.00	0.00	19,766.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	25,171.00	25,171.00	0.00	25,171.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			44,937.00	960,004.00	0.00	960,004.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(44,937.00)	(960,004.00)	0.00	(960,004.00)	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Projected Year Totals</b>
6230	California Clean Energy Jobs Act	13,672.00
6300	Lottery: Instructional Materials	40,957.00
6500	Special Education	3,078.67
8150	Ongoing & Major Maintenance Account (RM,	60,327.16
9010	Other Restricted Local	45,330.29
Total, Restricted Balance		<u>163,365.12</u>

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)
<b>A. REVENUES</b>								
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	220.00	0.00	220.00	0.00	0.0%
4) Other Local Revenue		8600-8799	178,405.00	178,631.00	24,000.78	178,630.48	(0.54)	0.0%
5) TOTAL REVENUES			178,405.00	178,851.00	24,000.78	178,850.48		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	89,284.00	95,033.00	25,708.30	95,032.68	0.32	0.0%
3) Employee Benefits		3000-3899	45,826.00	46,044.00	11,313.57	48,041.30	2.70	0.0%
4) Books and Supplies		4000-4999	7,608.00	7,608.00	1,887.05	7,608.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,915.00	5,915.00	54.22	5,915.00	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			148,633.00	156,598.00	38,781.14	156,594.98		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			29,772.00	22,253.00	(14,780.36)	22,255.48		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		7630-7689	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			29,772.00	22,253.00	(14,760.36)	22,255.48		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance						151,772.00	0.00	0.0%
a) As of July 1 - Unaudited			9791 85,833.00	151,772.00				
b) Audit Adjustments			9793 0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,833.00	151,772.00		151,772.00		
d) Other Restatements			9795 0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,833.00	151,772.00		151,772.00		
2) Ending Balance, June 30 (E + F1e)			115,005.00	174,025.00		174,027.48		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash:								
Stores			9711 0.00	0.00		0.00		
Prepaid Items			9712 0.00	0.00		0.00		
All Others			9713 0.00	0.00		0.00		
Other Commitments			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 115,005.00	174,025.00		174,027.48		
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)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	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%
Title I, Part A, Basic	3010	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%
<b>TOTAL FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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%
State Preschool	8105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	220.00	0.00	220.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			<b>0.00</b>	<b>220.00</b>	<b>0.00</b>	<b>220.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	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%
Interest		8660	405.00	631.00	630.46	630.46	(0.54)	-0.1%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	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%
All Other Fees and Contracts		8689	178,000.00	178,000.00	23,370.32	178,000.00	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%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>178,405.00</b>	<b>178,631.00</b>	<b>24,000.78</b>	<b>178,630.46</b>	<b>(0.54)</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>178,405.00</b>	<b>178,851.00</b>	<b>24,000.78</b>	<b>178,850.46</b>		

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	75,056.00	75,661.00	19,550.95	75,680.77	0.23	0.0%
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	14,228.00	19,352.00	6,155.35	19,351.91	0.09	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>89,284.00</b>	<b>95,033.00</b>	<b>25,706.30</b>	<b>95,032.68</b>	<b>0.32</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,321.00	1,541.00	336.50	1,540.98	0.02	0.0%
PERS		3201-3202	14,609.00	15,338.00	3,904.89	15,335.31	0.69	0.0%
OASDI/Medicare/Alternative		3301-3302	6,184.00	6,577.00	1,801.75	6,576.51	0.49	0.0%
Health and Welfare Benefits		3401-3402	22,782.00	23,605.00	5,003.39	23,604.47	0.53	0.0%
Unemployment Insurance		3501-3502	47.00	50.00	12.46	49.25	0.75	1.5%
Workers' Compensation		3601-3602	885.00	935.00	254.58	934.78	0.22	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>45,828.00</b>	<b>48,044.00</b>	<b>11,313.57</b>	<b>48,041.30</b>	<b>2.70</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
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	6,994.00	6,994.00	1,084.00	6,994.00	0.00	0.0%
Noncapitalized Equipment		4400	612.00	612.00	593.05	612.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,606.00</b>	<b>7,606.00</b>	<b>1,677.05</b>	<b>7,606.00</b>	<b>0.00</b>	<b>0.0%</b>



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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	144.00	144.00	0.00	144.00	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	5,810.00	5,810.00	0.00	5,810.00	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	181.00	181.00	54.22	181.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,915.00</b>	<b>5,915.00</b>	<b>54.22</b>	<b>5,915.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
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%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>148,633.00</b>	<b>158,598.00</b>	<b>38,761.14</b>	<b>158,594.98</b>		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0 00</b>	<b>0 00</b>	<b>0 00</b>	<b>0 00</b>	<b>0 00</b>	<b>0 0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0 00	0 00	0 00	0 00	0 00	0 0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0 00</b>	<b>0 00</b>	<b>0 00</b>	<b>0 00</b>	<b>0 00</b>	<b>0 0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
All Other Financing Sources		8979	0 00	0 00	0 00	0 00	0 00	0 0%
<b>(c) TOTAL, SOURCES</b>			<b>0 00</b>	<b>0 00</b>	<b>0 00</b>	<b>0 00</b>	<b>0 00</b>	<b>0 0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0 00</b>	<b>0 00</b>	<b>0 00</b>	<b>0 00</b>	<b>0 00</b>	<b>0 0%</b>
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL CONTRIBUTIONS</b>			<b>0 00</b>	<b>0 00</b>	<b>0 00</b>	<b>0 00</b>	<b>0 00</b>	<b>0 0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0 00</b>	<b>0 00</b>	<b>0 00</b>	<b>0 00</b>	<b>0 00</b>	<b>0 0%</b>

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	41,294.00	41,294.00	2,603.09	41,294.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,901.00	2,901.00	175.23	2,901.00	0.00	0.0%
4) Other Local Revenue		8600-8799	36,813.00	36,813.00	7,890.80	36,813.00	0.00	0.0%
<b>5) TOTAL REVENUES</b>			<b>80,808.00</b>	<b>80,808.00</b>	<b>10,869.12</b>	<b>80,808.00</b>		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	25,198.00	26,280.00	7,371.55	26,279.65	0.35	0.0%
3) Employee Benefits		3000-3999	9,251.00	9,484.00	2,294.52	9,481.52	2.48	0.0%
4) Books and Supplies		4000-4999	84,369.00	85,086.00	11,334.25	85,084.71	1.29	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,571.00	1,504.00	1,504.00	1,504.00	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%
<b>9) TOTAL EXPENDITURES</b>			<b>100,389.00</b>	<b>102,354.00</b>	<b>22,504.32</b>	<b>102,349.88</b>		
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>(19,581.00)</b>	<b>(21,546.00)</b>	<b>(11,835.20)</b>	<b>(21,541.88)</b>		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	19,766.00	19,766.00	0.00	19,766.00	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%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			<b>19,766.00</b>	<b>19,766.00</b>	<b>0.00</b>	<b>19,766.00</b>		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			185.00	(1,780.00)	(11,835.20)	(1,775.88)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,178.00	16,988.00		16,988.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,178.00	16,988.00		16,988.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,178.00	16,988.00		16,988.00		
2) Ending Balance, June 30 (E + F1e)			13,363.00	15,188.00		15,192.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	13,363.00	15,188.00		15,192.12		
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		8790	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)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	41,294.00	41,294.00	2,603.09	41,294.00	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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>41,294.00</b>	<b>41,294.00</b>	<b>2,603.09</b>	<b>41,294.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	2,901.00	2,901.00	175.23	2,901.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,901.00</b>	<b>2,901.00</b>	<b>175.23</b>	<b>2,901.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	36,500.00	36,500.00	7,850.45	36,500.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	113.00	113.00	40.35	113.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>36,613.00</b>	<b>36,613.00</b>	<b>7,890.80</b>	<b>36,613.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>80,808.00</b>	<b>80,808.00</b>	<b>10,669.12</b>	<b>80,808.00</b>		

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)
<b>CERTIFICATED SALARIES</b>								
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	25,198.00	26,280.00	7,371.55	26,279.65	0.35	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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>25,198.00</b>	<b>26,280.00</b>	<b>7,371.55</b>	<b>26,279.65</b>	<b>0.35</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	2,820.00	2,960.00	806.86	2,959.81	0.19	0.0%
OASDI/Medicare/Alternative		3301-3302	1,930.00	2,013.00	583.94	2,012.79	0.21	0.0%
Health and Welfare Benefits		3401-3402	4,237.00	4,236.00	847.04	4,235.20	0.80	0.0%
Unemployment Insurance		3501-3502	14.00	14.00	3.70	13.01	0.99	7.1%
Workers' Compensation		3601-3602	250.00	251.00	72.98	260.71	0.28	0.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>9,251.00</b>	<b>9,464.00</b>	<b>2,294.52</b>	<b>9,481.52</b>	<b>2.48</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	332.00	185.00	64.75	184.19	0.81	0.4%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	64,037.00	64,901.00	11,289.50	64,900.52	0.48	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>64,369.00</b>	<b>65,086.00</b>	<b>11,354.25</b>	<b>65,084.71</b>	<b>1.29</b>	<b>0.0%</b>

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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	1,571.00	1,504.00	1,504.00	1,504.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,571.00</b>	<b>1,504.00</b>	<b>1,504.00</b>	<b>1,504.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>100,389.00</b>	<b>102,354.00</b>	<b>22,504.32</b>	<b>102,349.88</b>		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	19,766.00	19,766.00	0.00	19,766.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>19,766.00</b>	<b>19,766.00</b>	<b>0.00</b>	<b>19,766.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>19,766.00</b>	<b>19,766.00</b>	<b>0.00</b>	<b>19,766.00</b>		



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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	19,507.00	19,507.00	0.00	19,507.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	149.00	148.97	148.97	(0.03)	0.0%
5) TOTAL, REVENUES			19,607.00	19,656.00	148.97	19,655.97		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
3) Employee Benefits		3000-3999	272.00	272.00	0.00	272.00	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	47,838.00	32,938.00	47,838.00	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			1,272.00	48,910.00	32,938.00	48,910.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			18,335.00	(29,254.00)	(32,789.03)	(29,254.03)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	25,171.00	25,171.00	0.00	25,171.00	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			25,171.00	25,171.00	0.00	25,171.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			43,506.00	(4,083.00)	(32,789.03)	(4,083.03)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	50,951.00	48,810.00		48,810.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,951.00	48,810.00		48,810.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,951.00	48,810.00		48,810.00		
2) Ending Balance, June 30 (E + F1e)			94,457.00	44,727.00		44,726.97		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		44,726.97		
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	94,457.00	44,727.00		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)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	19,507.00	19,507.00	0.00	19,507.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>19,507.00</b>	<b>19,507.00</b>	<b>0.00</b>	<b>19,507.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
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	100.00	149.00	148.97	148.97	(0.03)	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>100.00</b>	<b>149.00</b>	<b>148.97</b>	<b>148.97</b>	<b>(0.03)</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>19,607.00</b>	<b>19,656.00</b>	<b>148.97</b>	<b>19,655.97</b>		

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)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	182.00	182.00	0.00	182.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	78.00	78.00	0.00	79.00	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	2.00	2.00	0.00	2.00	0.00	0.0%
Workers' Compensation		3601-3602	10.00	10.00	0.00	10.00	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			272.00	272.00	0.00	272.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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		5900	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		6750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	47,638.00	32,938.00	47,638.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	47,638.00	32,938.00	47,638.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,272.00	48,910.00	32,938.00	48,910.00		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	25,171.00	25,171.00	0.00	25,171.00	0.00	0.0%
<b>(a) TOTAL INTERFUND TRANSFERS IN</b>			<b>25,171.00</b>	<b>25,171.00</b>	<b>0.00</b>	<b>25,171.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	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%
<b>(c) TOTAL SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>25,171.00</b>	<b>25,171.00</b>	<b>0.00</b>	<b>25,171.00</b>		

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)
<b>A. REVENUES</b>								
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	5,000.00	5,000.00	2,301.80	5,000.00	0.00	0.0%
5) TOTAL REVENUES			5,000.00	5,000.00	2,301.80	5,000.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,000.00	5,000.00	2,301.80	5,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,000.00	5,000.00	2,301.80	5,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	512,249.00	515,599.00		515,599.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			512,249.00	515,599.00		515,599.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			512,249.00	515,599.00		515,599.00		
2) Ending Balance, June 30 (E + F1e)			517,249.00	520,599.00		520,599.00		
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								
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	517,249.00	520,599.00		520,599.00		
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)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	2,301.80	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,000.00	5,000.00	2,301.80	5,000.00	0.00	0.0%
<b>TOTAL REVENUES</b>			5,000.00	5,000.00	2,301.80	5,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (b - 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)
<b>A. REVENUES</b>								
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	7,900.00	7,900.00	3,638.13	7,900.00	0.00	0.0%
5) TOTAL, REVENUES			7,900.00	7,900.00	3,638.13	7,900.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,900.00	7,900.00	3,638.13	7,900.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND</b>								
<b>BALANCE (C + D4)</b>			7,900.00	7,900.00	3,638.13	7,900.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	809,692.00	814,935.00		814,935.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			809,692.00	814,935.00		814,935.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			809,692.00	814,935.00		814,935.00		
2) Ending Balance, June 30 (E + F1e)			817,592.00	822,835.00		822,835.00		
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		9718	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	817,592.00	822,835.00		822,835.00		
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)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	7,900.00	7,900.00	3,638.13	7,900.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,900.00</b>	<b>7,900.00</b>	<b>3,638.13</b>	<b>7,900.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>7,900.00</b>	<b>7,900.00</b>	<b>3,638.13</b>	<b>7,900.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>A. REVENUES</b>								
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	5.00	4.57	4.57	(0.43)	-8.8%
5) TOTAL REVENUES			0.00	5.00	4.57	4.57		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	5.00	4.57	4.57		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	5.00	4.57	4.57		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	5.00		4.57		
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			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		9760	0.00	5.00		4.57		
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)
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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		8578	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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
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	5.00	4.57	4.57	(0.43)	-8.8%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>5.00</b>	<b>4.57</b>	<b>4.57</b>	<b>(0.43)</b>	<b>-8.8%</b>
<b>TOTAL REVENUES</b>			<b>0.00</b>	<b>5.00</b>	<b>4.57</b>	<b>4.57</b>	<b>(0.43)</b>	<b>-8.8%</b>

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)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		6200	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
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%
<b>(c) TOTAL SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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)
<b>A. REVENUES</b>								
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	1,100.00	9,376.00	8,808.65	9,375.78	(0.24)	0.0%
5) TOTAL REVENUES			1,100.00	9,376.00	8,808.65	9,375.78		
<b>B. EXPENDITURES</b>								
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	1,818.00	1,818.00	0.00	1,818.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,818.00	1,818.00	0.00	1,818.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(718.00)	7,558.00	8,808.65	7,557.78		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND</b>								
<b>BALANCE (C + D4)</b>			(718.00)	7,558.00	8,808.65	7,557.76		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	123,324.00	116,216.00		116,216.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			123,324.00	116,216.00		116,216.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			123,324.00	116,216.00		116,216.00		
2) Ending Balance, June 30 (E + F1e)			122,606.00	123,774.00		123,773.76		
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	122,606.00	123,774.00		123,773.76		
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)
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
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%
Interest		8660	1,100.00	1,100.00	532.89	1,100.00	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								
Mitigation/Developer Fees		8681	0.00	8,276.00	8,275.76	8,275.76	(0.24)	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,100.00</b>	<b>9,376.00</b>	<b>8,808.65</b>	<b>9,375.76</b>	<b>(0.24)</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>1,100.00</b>	<b>9,376.00</b>	<b>8,808.65</b>	<b>9,375.76</b>		

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)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
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	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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>CAPITAL OUTLAY</b>								
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		8200	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		8300	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		8500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	1,818.00	1,818.00	0.00	1,818.00	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,818.00</b>	<b>1,818.00</b>	<b>0.00</b>	<b>1,818.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,818.00</b>	<b>1,818.00</b>	<b>0.00</b>	<b>1,818.00</b>		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Roorganized 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%
<b>USES</b>								
Transfers of Funds from Lapsed/Roorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	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%
<b>CONTRIBUTIONS</b>								
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)
<b>A. REVENUES</b>								
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	1.00	0.03	0.03	(0.97)	-97.0%
<b>5) TOTAL REVENUES</b>			<b>0.00</b>	<b>1.00</b>	<b>0.03</b>	<b>0.03</b>		
<b>B. EXPENDITURES</b>								
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%
<b>9) TOTAL EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>0.00</b>	<b>1.00</b>	<b>0.03</b>	<b>0.03</b>		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		



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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	1.00	0.03	0.03		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7.00	6.00		6.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7.00	6.00		6.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7.00	6.00		6.00		
2) Ending Balance, June 30 (E + F1e)			7.00	7.00		6.03		
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	7.00	7.00		6.03		
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)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	1.00	0.03	0.03	(0.97)	-97.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	1.00	0.03	0.03	(0.97)	-97.0%
<b>TOTAL REVENUES</b>			0.00	1.00	0.03	0.03		

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)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			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)
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		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			0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7051	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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)
<b>A. REVENUES</b>								
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	5,000.00	10,623.00	10,822.72	10,623.00	0.00	0.0%
<b>5) TOTAL REVENUES</b>			<b>5,000.00</b>	<b>10,623.00</b>	<b>10,822.72</b>	<b>10,623.00</b>		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,206.00	1,206.00	0.00	1,206.00	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	20,000.00	37,738.00	8,047.50	37,737.50	0.50	0.0%
6) Capital Outlay		6000-6999	125,780.00	3,317,886.00	2,430,529.42	3,317,965.65	0.35	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%
<b>9) TOTAL EXPENDITURES</b>			<b>151,486.00</b>	<b>3,361,310.00</b>	<b>2,438,576.92</b>	<b>3,361,309.15</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>(146,486.00)</b>	<b>(3,350,687.00)</b>	<b>(2,427,954.20)</b>	<b>(3,350,686.15)</b>		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	915,067.00	0.00	915,067.00	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%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>915,067.00</b>	<b>0.00</b>	<b>915,067.00</b>		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(146,468.00)	(2,435,620.00)	(2,427,954.20)	(2,435,619.15)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	3,329,249.00	2,939,700.00		2,939,700.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,329,249.00	2,939,700.00		2,939,700.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,329,249.00	2,939,700.00		2,939,700.00		
2) Ending Balance, June 30 (E + F1e)			3,182,783.00	504,080.00		504,080.85		
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	3,182,783.00	504,080.00		504,080.85		
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)
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	8230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	10,623.00	10,622.72	10,623.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,000.00</b>	<b>10,623.00</b>	<b>10,622.72</b>	<b>10,623.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>5,000.00</b>	<b>10,623.00</b>	<b>10,622.72</b>	<b>10,623.00</b>	<b>0.00</b>	<b>0.0%</b>



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)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	4,500.00	4,500.00	0.00	4,500.00	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%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>4,500.00</b>	<b>4,500.00</b>	<b>0.00</b>	<b>4,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	813.00	813.00	0.00	813.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	345.00	345.00	0.00	345.00	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	3.00	3.00	0.00	3.00	0.00	0.0%
Workers' Compensation		3601-3602	45.00	45.00	0.00	45.00	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%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>1,206.00</b>	<b>1,206.00</b>	<b>0.00</b>	<b>1,206.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	20,000.00	37,738.00	8,047.50	37,737.50	0.50	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>20,000.00</b>	<b>37,738.00</b>	<b>8,047.50</b>	<b>37,737.50</b>	<b>0.50</b>	<b>0.0%</b>

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)
<b>CAPITAL OUTLAY</b>								
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	103,760.00	3,295,866.00	2,430,529.42	3,295,865.65	0.35	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	22,000.00	22,000.00	0.00	22,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>125,760.00</b>	<b>3,317,866.00</b>	<b>2,430,529.42</b>	<b>3,317,865.65</b>	<b>0.35</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>151,468.00</b>	<b>3,361,310.00</b>	<b>2,438,578.92</b>	<b>3,361,309.15</b>		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	915,067.00	0.00	915,067.00	0.00	0.0%
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>915,067.00</b>	<b>0.00</b>	<b>915,067.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7812	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>915,067.00</b>	<b>0.00</b>	<b>915,067.00</b>		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	36.40	34.74	34.74	34.74	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	36.40	34.74	34.74	34.74	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.79	4.80	4.80	4.80	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.17	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. <b>Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.96	4.80	4.80	4.80	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	37.36	39.54	39.54	39.54	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	660.64	699.63	699.63	699.63	0.00	0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	660.64	699.63	699.63	699.63	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Charter School Funded County Program ADA</b>						
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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>9. TOTAL CHARTER SCHOOL ADA Reported In Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	660.64	699.63	699.63	699.63	0.00	0%

Object		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A BEGINNING CASH		8,090,857.74	8,005,437.17	7,534,659.67	7,507,768.98	7,340,142.64	7,001,890.62	7,267,193.13	6,877,112.38
B RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	213,242.00	168,388.00	604,458.00	383,835.00	383,835.00	268,693.00	268,693.00	268,693.00
Property Taxes	8020-8079					415.84	1,479,977.00		
Miscellaneous Funds	8080-8099								
Federal Revenue	8100-8299	478.00	(105,150.00)		17,225.00	(2,245.84)	36,601.69	36,601.69	36,601.69
Other State Revenue	8300-8599		(36,892.43)		33,912.08	265.00			
Other Local Revenue	8600-8799	3,504.00	5,789.13	6,308.00	107,229.67	(19,802.35)	182,774.00	47,633.74	47,633.74
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		217,224.00	29,134.70	610,766.00	542,201.75	362,467.65	1,968,045.69	352,928.43	352,928.43
C DISBURSEMENTS									
Certificated Salaries	1000-1999	20,290.66	339,695.99	341,154.93	348,470.84	352,833.32	352,833.32	352,833.32	362,208.63
Classified Salaries	2000-2999	24,288.64	52,678.31	56,851.93	53,806.41	57,234.36	56,626.50	56,626.50	56,626.50
Employee Benefits	3000-3999	15,792.67	119,342.09	126,798.80	128,664.56	127,935.97	131,741.11	131,741.11	131,741.11
Books and Supplies	4000-4999	39,763.18	57,925.75	58,359.09	18,903.24	133,203.43	15,367.10	15,637.10	15,637.10
Services	5000-5999	23,235.46	112,026.59	57,459.57	114,682.49	70,876.33	186,171.15	186,171.15	186,171.15
Capital Outlay	6000-6599								
Other Outgo	7000-7499	11,800.00	(11,800.00)						
Interfund Transfers Out	7600-7629						960,004.00		
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		135,170.61	669,868.73	640,624.32	664,527.54	742,083.41	1,702,743.18	743,009.18	752,384.49
D BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(6,671.00)			(52,361.00)	(9,449.95)			
Accounts Receivable	9200-9299	(628,421.76)	583,369.37			42,362.92			
Due From Other Funds	9310	(277,694.52)				244,875.35			
Stores	9320								
Prepaid Expenditures	9330	(21,561.80)			11,615.00				
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		(934,349.08)	0.00	583,369.37	(40,746.00)	277,788.32	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(603,775.57)	167,473.96	413,412.84	(2,967.63)	4,554.55	(7,782.12)		
Due To Other Funds	9610	(276,670.08)				243,850.92			
Current Loans	9640								
Unearned Revenues	9650	(355.78)				355.78			
Deferred Inflows of Resources	9690								
SUBTOTAL		(880,801.43)	167,473.96	413,412.84	(2,967.63)	4,554.55	236,424.58	0.00	0.00
<u>Nonoperating</u>									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		(53,547.65)	(167,473.96)	169,956.53	2,967.63	(45,300.55)	41,363.74	0.00	0.00
E NET INCREASE/DECREASE (B - C + D)		(85,420.57)	(470,777.50)	(26,890.69)	(167,626.34)	(338,252.02)	265,302.51	(390,080.75)	(399,456.06)
F ENDING CASH (A + E)		8,005,437.17	7,534,659.67	7,507,768.98	7,340,142.64	7,001,890.62	7,267,193.13	6,877,112.38	6,477,656.32
G ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b>									
<b>(Enter Month Name):</b>									
<b>A. BEGINNING CASH</b>		6,477,656.32	6,260,619.57	5,860,808.82	5,460,998.18				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment		8010-8019 268,693.00	268,693.00	268,693.00	268,693.00			3,634,609.00	3,634,609.00
Property Taxes		8020-8079			1,479,976.16			2,960,369.00	2,960,369.00
Miscellaneous Funds		8080-8099			21,217.00			21,217.00	21,217.00
Federal Revenue		8100-8299 36,601.69	36,601.69	36,601.69	36,601.70			163,519.00	163,519.00
Other State Revenue		8300-8599 182,774.00			182,774.00	185,489.35		548,322.00	548,322.00
Other Local Revenue		8600-8799 47,633.74	47,633.74	47,633.74	3,843.77			527,814.92	527,814.92
Interfund Transfers In		8910-8929						0.00	0.00
All Other Financing Sources		8930-8979						0.00	0.00
<b>TOTAL RECEIPTS</b>		535,702.43	352,928.43	352,928.43	1,993,105.63	185,489.35	0.00	7,855,850.92	7,855,850.92
<b>C. DISBURSEMENTS</b>									
Certificated Salaries		1000-1999 362,833.32	362,833.32	362,833.32	362,833.32			3,921,654.29	3,921,654.29
Classified Salaries		2000-2999 56,626.50	56,626.50	56,626.50	56,626.49			641,245.14	641,245.14
Employee Benefits		3000-3999 131,741.11	131,741.11	131,741.00	131,741.20		291,189.00	1,731,910.84	1,731,910.84
Books and Supplies		4000-4999 15,367.10	15,367.10	15,367.10	14,827.08			415,724.37	415,724.37
Services		5000-5999 186,171.15	186,171.15	186,171.15	186,170.66			1,681,478.00	1,681,478.00
Capital Outlay		6000-6599			25,000.00			25,000.00	25,000.00
Other Outgo		7000-7499			16,500.00			16,500.00	16,500.00
Interfund Transfers Out		7600-7629						960,004.00	960,004.00
All Other Financing Uses		7630-7699						0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		752,739.18	752,739.18	752,739.07	793,698.75	0.00	291,189.00	9,393,516.64	9,393,516.64
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury		9111-9199						(61,810.95)	
Accounts Receivable		9200-9299						625,732.29	
Due From Other Funds		9310						244,875.35	
Stores		9320						0.00	
Prepaid Expenditures		9330						11,615.00	
Other Current Assets		9340						0.00	
Deferred Outflows of Resources		9490						0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	820,411.69	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable		9500-9599						574,691.60	
Due To Other Funds		9610						243,850.92	
Current Loans		9640						0.00	
Unearned Revenues		9650						355.78	
Deferred Inflows of Resources		9690						0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	818,898.30	
<u>Nonoperating</u>									
Suspense Clearing		9910						0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	1,513.39	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(217,036.75)	(399,810.75)	(399,810.64)	1,199,406.88	185,489.35	(291,189.00)	(1,536,152.33)	(1,537,665.72)
<b>F. ENDING CASH (A + E)</b>		6,260,619.57	5,860,808.82	5,460,998.18	6,660,405.06				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								6,554,705.41	

Description	Direct Costs Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	960,004.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					19,766.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					25,171.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					315,087.00	0.00		
Fund Reconciliation								
401 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
501 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 6750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	960,004.00	960,004.00		

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First Interim  
2018-19 Projected Totals  
Technical Review Checks

Gravenstein Union Elementary

Sonoma County

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

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

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

**Gravenstein Union Elementary (70714) - District First Interim**

	2018-19	2019-20	2020-21
COLA & Augmentation	3.70%	2.57%	2.67%
GAP Funding rate	100.00%	100.00%	100.00%
<b>Estimated Property Taxes (with RDA)</b>	<b>2,960,369</b>	<b>2,960,369.00</b>	<b>2,989,973</b>
Less In-Lieu transfer	\$ (2,801,346)	\$ (2,802,011)	\$ (2,830,032)
Total Local Revenue	\$ 159,023	\$ 158,358	\$ 159,941
Statewide 90th percentile rate	---	---	---

**OTHER LCFF TRANSITION INFORMATION**

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

	2018-19	2019-20	2020-21
Floor Adjustments			
Miscellaneous Adjustments			
Minimum State Aid Adjustments			
Funded Based on Target Formula	TRUE	TRUE	TRUE

**UNDUPLICATED PUPIL PERCENTAGE**

	2018-19	2019-20	2020-21
District Enrollment	36	36	36
COE Enrollment	5	5	5
Total Enrollment	41	41	41
District Unduplicated Pupil Count	16	16	16
COE Unduplicated Pupil Count	3	3	3
Total Unduplicated Pupil Count	19	19	19
	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
Single Year Unduplicated Pupil Percentage	46.34%	46.34%	46.34%
<b>Unduplicated Pupil Percentage (%)</b>	<b>38.93%</b>	<b>44.00%</b>	<b>46.34%</b>

**AVERAGE DAILY ATTENDANCE (ADA)**

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

Enter ADA by grade span.

ADA	ADA to use:	2018-19	2019-20	2020-21
<b>CURRENT YEAR ADA:</b>				
Grades TK-3	P-2	32.81	32.81	32.81
Grades 4-6	Annual for			
Grades 7-8	Special Day Class	0.97	0.97	0.97
Grades 9-12	extended year)			
Non Public School, NPS-Licensed Children Institutions, Community Day School:				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8	Annual	0.97	0.97	0.97
Grades 9-12		-	-	-
<b>SUBTOTAL</b>		<b>34.74</b>	<b>34.74</b>	<b>34.74</b>
County operated (Community School, Special Ed):				
Grades TK-3		1.92	1.92	1.92
Grades 4-6		0.96	0.96	0.96
Grades 7-8	P-2 / Annual	1.92	1.92	1.92
Grades 9-12		-	0.00	0.00
<b>TOTAL</b>		<b>39.54</b>	<b>39.54</b>	<b>39.54</b>
<b>RATIO: District ADA to Enrollment</b>		<b>0.9650</b>	<b>0.9650</b>	<b>0.9650</b>
<b>RATIO: Combined ADA to Enrollment</b>		<b>0.9644</b>	<b>0.9644</b>	<b>0.9644</b>

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**  
**Gravenstein Union Elementary (70714) - District First Interim**

**PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT**

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

- Grades TK-3
- Grades 4-6
- Grades 7-8
- Grades 9-12

	2018-19	2019-20	2020-21
	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
A-6	29.81	29.81	29.81
A-7			
A-8			
A-9			
	29.81	29.81	29.81

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

- Grades TK-3
- Grades 4-6
- Grades 7-8
- Grades 9-12

A-11	29.17	29.17	29.17
A-12			
A-13			
A-14			
	29.17	29.17	29.17
	0.64	0.64	0.64

Difference (if diff. < 0, no adj. to PY ADA)

**LCFF ADA**

**ADA Guarantee - Prior Year**

- Grades TK-3
- Grades 4-6
- Grades 7-8
- Grades 9-12

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
	33.95	32.17	32.17
	-	-	-
	-	0.97	0.97
	-	-	-
	<b>33.95</b>	33.14	33.14

**LCFF Subtotal**

NSS

**Combined Subtotal**

	33.95	33.14	33.14
--	-------	-------	-------

**ADA Guarantee - Current Year**

- Grades TK-3
- Grades 4-6
- Grades 7-8
- Grades 9-12

	32.81	32.81	32.81
	-	-	-
	0.97	0.97	0.97
	-	-	-
	<b>33.78</b>	<b>33.78</b>	<b>33.78</b>

**LCFF Subtotal**

NSS

**Combined Subtotal**

	33.78	33.78	33.78
--	-------	-------	-------

**Change in LCFF ADA**

(excludes NSS ADA)

	(0.17)	0.64	0.64
	Decline	Increase	Increase

**Funded LCFF ADA**

- Grades TK-3
- Grades 4-6
- Grades 7-8
- Grades 9-12

	33.95	32.81	32.81
	-	-	-
	-	0.97	0.97
	-	-	-
	<b>33.95</b>	<b>33.78</b>	<b>33.78</b>

**Subtotal**

	<i>Prior</i>	<i>Current</i>	<i>Current</i>
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**Funded NSS ADA**

- Grades TK-3
- Grades 4-6
- Grades 7-8
- Grades 9-12

	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

**Subtotal**

	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
--	--------------	--------------	--------------

**NPS, CDS, & COE Operated**

- Grades TK-3
- Grades 4-6
- Grades 7-8
- Grades 9-12

	1.92	1.92	1.92
	0.96	0.96	0.96
	2.89	2.89	2.89
	-	-	-
	<b>5.77</b>	<b>5.77</b>	<b>5.77</b>

**Subtotal**

**Combined Total**

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**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

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**Gravenstein Union Elementary (70714) - District First Interim**

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	2018-19	2019-20	2020-21
Grades TK-3	35.87	34.73	34.73
Grades 4-6	0.96	0.96	0.96
Grades 7-8	2.89	3.85	3.85
Grades 9-12	-	-	-
<b>Total</b>	<b>39.72</b>	<b>39.54</b>	<b>39.54</b>

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Gravenstein Union Elementary (70714) - District First Interim

IN-LIEU PROPERTY TAX TRANSFER

Enter RDA revenues to exclude. Note, excluded RDA revenues must be included in the Property Taxes entered on the District MYP Data for an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

1. Property Taxes per ADA

2a. Adjusted base revenue per ADA x Charter ADA (charter school IS funded at Target in prior year)

2b. Proration of Charter transition revenues x Charter ADA (charter school IS NOT funded at Target in prior year)

For any district with students in county program charters -or- a basic aid district with students in county-wide charter schools, in-lieu on the lesser of property taxes per ADA, adjusted base funding per ADA, or a proration of transition funding.

1. Property taxes per ADA x District of Residence ADA

2a. Adjusted base revenue per ADA x District of Residence ADA (charter school IS funded at Target in prior year)

2b. Proration of Charter transition revenues X District of Residence ADA (charter school IS NOT funded at Target in prior year)

	2017-18	2018-19	2019-20	2020-21
Local Property Taxes	\$ 2,870,788	\$ 2,960,369	\$ 2,960,369	\$ 2,989,973
Less: RDA incl in Prop. Taxes	\$ -			
Local Property Taxes less RDA	\$ 2,870,788	\$ 2,960,369	\$ 2,960,369	\$ 2,989,973
District LCFF ADA	40.17	39.72	39.54	39.54
Total Charter LCFF ADA	668.36	699.63	699.63	699.63
Total LCFF ADA	708.53	739.35	739.17	739.17
Property Taxes per ADA	\$ 4,051.75	\$ 4,004.04	\$ 4,004.99	\$ 4,045.04
Funding Method:				
Property Taxes per ADA	\$ -	\$ 2,801,346	\$ 2,802,011	\$ 2,830,032
LCFF Funding per ADA				
Certified In-Lieu Taxes	2,632,042			
Alternative Calculation Tool				
In-Lieu of Property Tax Transfer	\$ 2,632,042	\$ 2,801,346	\$ 2,802,011	\$ 2,830,032

Prior Year Basic Aid Status Basic Aid Basic Aid Basic Aid Basic Aid

	2017-18	2018-19	2019-20	2020-21
1. Gravenstein Elem	\$ -	\$ 1,823,760	\$ 1,824,193	\$ 1,842,435
1. Property Taxes per ADA				
ADA	\$ -	455.48	455.48	455.48
2. LCFF Funding per ADA				
a. Charter IS funded at Target in pr year				
Grade Level	ADA	ADA	ADA	ADA
Grades K-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				
In-Lieu of Property Tax limit at Target	\$ -	\$ -	\$ -	\$ -
b. Charter IS NOT funded at Target in prior year				
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0.00%	0.00%	0.00%	0.00%
Floor + CY Gap				
Charter ADA (from all districts)				
Floor + CY Gap per ADA				
ADA for students residing in the District		455.48	455.48	455.48
Floor + CY Gap for District of Residence				
In-Lieu of Property Tax limit during Transition	\$ -	\$ -	\$ -	\$ -

	2017-18	2018-19	2019-20	2020-21
2. Hillcrest	\$ -	\$ 977,586	\$ 977,818	\$ 987,597
1. Property Taxes per ADA				
ADA	\$ -	244.15	244.15	244.15
2. LCFF Funding per ADA				
a. Charter IS funded at Target in pr year				
Grade Level	ADA	ADA	ADA	ADA
Grades K-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				
In-Lieu of Property Tax limit at Target	\$ -	\$ -	\$ -	\$ -
b. Charter IS NOT funded at Target in prior year				
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0.00%	0.00%	0.00%	0.00%
Floor + CY Gap				
Charter ADA (from all districts)				
Floor + CY Gap per ADA				
ADA for students residing in the District		244.15	244.15	244.15

Gravenstein Union Elementary (70714) - District First Interim

**IN-LIEU PROPERTY TAX TRANSFER**

Enter RDA revenues to exclude. Note, excluded RDA revenues must be included in the Property Taxes entered on the District MYP Data. For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

- 1. Property Taxes per ADA
  - 2a. Adjusted base revenue per ADA x Charter ADA (charter school IS funded at Target in prior year)
  - 2b. Proration of Charter transition revenues x Charter ADA (charter school IS NOT funded at Target in prior year)
- For any district with students in county program charters -or- a basic aid district with students in county-wide charter schools, in-lieu on the lesser of property taxes per ADA, adjusted base funding per ADA, or a proration of transition funding.
  - 1. Property taxes per ADA x District of Residence ADA
    - 2a. Adjusted base revenue per ADA x District of Residence ADA (charter school IS funded at Target in prior year)
    - 2b. Proration of Charter transition revenues X District of Residence ADA (charter school IS NOT funded at Target in prior year)

	2017-18	2018-19	2019-20	2020-21
Local Property Taxes	\$ 2,870,788	\$ 2,960,369	\$ 2,960,369	\$ 2,989,973
Less: RDA incl. in Prop. Taxes	\$ -			
Local Property Taxes less RDA	\$ 2,870,788	\$ 2,960,369	\$ 2,960,369	\$ 2,989,973
District LCFF ADA	40.17	39.72	39.54	39.54
Total Charter LCFF ADA	668.36	699.63	699.63	699.63
Total LCFF ADA	708.53	739.35	739.17	739.17
Property Taxes per ADA	\$ 4,051.75	\$ 4,004.04	\$ 4,004.99	\$ 4,045.04
Funding Method:				
Property Taxes per ADA	\$ -	\$ 2,801,346	\$ 2,802,011	\$ 2,830,032
LCFF Funding per ADA				
Certified In-Lieu Taxes	2,632,042			
Alternative Calculation Tool				
<b>In-Lieu of Property Tax Transfer</b>	<b>\$ 2,632,042</b>	<b>\$ 2,801,346</b>	<b>\$ 2,802,011</b>	<b>\$ 2,830,032</b>
Prior Year Basic Aid Status	Basic Aid	Basic Aid	Basic Aid	Basic Aid
Floor + CY Gap for District of Residence				
In-Lieu of Property Tax limit during Transition	\$ -	\$ -	\$ -	\$ -
<b>3</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
1. Property Taxes per ADA				
ADA	\$ -	\$ -	\$ -	\$ -
2. LCFF Funding per ADA				
a. Charter IS funded at Target in prior year				
Grade Level	ADA	ADA	ADA	ADA
Grades K-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				
In-Lieu of Property Tax limit at Target	\$ -	\$ -	\$ -	\$ -
b. Charter IS NOT funded at Target in prior year				
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0.00%	0.00%	0.00%	0.00%
Floor + CY Gap				
Charter ADA (from all districts)				
Floor + CY Gap per ADA				
ADA for students residing in the District				
Floor + CY Gap for District of Residence				
In-Lieu of Property Tax limit during Transition	\$ -	\$ -	\$ -	\$ -
<b>4</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
1. Property Taxes per ADA				
ADA	\$ -	\$ -	\$ -	\$ -
2. LCFF Funding per ADA				
a. Charter IS funded at Target in prior year				
Grade Level	ADA	ADA	ADA	ADA
Grades K-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				
In-Lieu of Property Tax limit at Target	\$ -	\$ -	\$ -	\$ -
b. Charter IS NOT funded at Target in prior year				
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0.00%	0.00%	0.00%	0.00%
Floor + CY Gap				
Charter ADA (from all districts)				

Governor's Union Elementary (7-9714) - District First Interim											2019-20						2020-21											
LOCAL CONTROL FUNDING FORMULA											2018-19						2019-20						2020-21					
CALCULATE LCFF TARGET											COLA & Augmentation 3.700%						COLA & Augmentation 2.570%						COLA & Augmentation 2.670%					
Unduplicated as % of Enrollment											38.93% 2018-19						44.00% 2019-20						46.34% 2020-21					
											3 yr average						3 yr average						3 yr average					
											ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3											35.87	7,459	776	641	-	318,388	34.73	7,651	796	743	-	319,180	34.73	7,855	817	804	-	329,092
Grades 4-6											0.96	7,571	-	589	-	7,834	0.96	7,766	-	683	-	8,111	0.96	7,973	-	739	-	8,363
Grades 7-8											2.89	7,796	-	607	-	24,243	3.85	7,996	-	704	-	33,494	3.85	8,209	-	761	-	34,534
Grades 9-12											-	9,034	235	722	-	-	-	9,266	241	837	-	-	-	9,513	247	905	-	-
Subtract NSS											-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance											-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE											39.72	297,313	27,835	25,316	-	350,464	39.54	303,959	27,645	29,181	-	360,785	39.54	312,063	28,325	31,551	-	371,889
Targeted instructional Improvement Block Grant											-	-	-	-	-	9,509	-	-	-	-	-	9,509	-	-	-	-	-	9,509
Home-to-School Transportation											-	-	-	-	-	50,000	-	-	-	-	-	50,000	-	-	-	-	-	50,000
Small School District Bus Replacement Program											-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET											<b>409,973</b>					<b>420,294</b>					<b>431,498</b>							
Funded Based on Target Formula (based on prior year A-2 certification)											TRUE					TRUE					TRUE							
ECONOMIC RECOVERY TARGET PAYMENT											3/4 237,686						100% 316,914						100% 316,914					
CALCULATE LCFF FLOOR											12-13 Rate ADA 4,982.29 39.72 197,872						12-13 Rate ADA 4,982.29 39.54 197,000						12-13 Rate ADA 4,982.29 39.54 197,000					
Current year Funded ADA times Base per ADA											500						498						498					
Current year Funded ADA times Other RL per ADA											-						-						-					
Necessary Small School Allowance at 12-13 rates											-						-						-					
2012-13 Categoricals											632,302						632,302						632,302					
Floor Adjustments											-						-						-					
2012-13 Categorical Program Entitlement Rate per ADA - cy ADA											-						-						-					
Less Fair Share Reduction											-						-						-					
Non-CDE certified New Charter: District PY rate - CY ADA											-						-						-					
Beginning in 2014-15, prior year LCFF gap funding per ADA - cy ADA											\$ 39.72						\$ 39.54						\$ 39.54					
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR											<b>830,674</b>					<b>829,800</b>					<b>829,800</b>							
CALCULATE LCFF PHASE-IN ENTITLEMENT											2018-19						2019-20						2020-21					
LOCAL CONTROL FUNDING FORMULA TARGET											409,973					420,294					431,498							
LOCAL CONTROL FUNDING FORMULA FLOOR											830,674					829,800					829,800							
LCFF Need (LCFF Target less CDE Floor, if positive)											-					-					-							
Current Year Gap Funding											100.00%					100.00%					100.00%							
ECONOMIC RECOVERY PAYMENT											237,686					316,914					316,914							
Miscellaneous Adjustments											-					-					-							
LCFF Entitlement before Minimum State Aid provision											<b>647,659</b>					<b>737,208</b>					<b>748,412</b>							
CALCULATE STATE AID											647,659					737,208					748,412							
Transition Entitlement											-					-					-							
Local Revenue (including RDA)											(159,023)					(158,358)					(159,941)							
Gross State Aid											<b>488,636</b>					<b>578,850</b>					<b>588,471</b>							
CALCULATE MINIMUM STATE AID											12-13 Rate 18-19 ADA MINIMUM STATE AID 4,984.88 39.72 198,372						12-13 Rate 19-20 ADA MINIMUM STATE AID 4,984.88 39.54 197,498						12-13 Rate 20-21 ADA MINIMUM STATE AID 4,994.88 39.54 197,498					
2012-13 RL/Charter Gen BG adjusted for ADA											-						-						-					
2012-13 NSS Allowance (deficit)											-						-						-					
Minimum State Aid Adjustments											-						-						-					
Less Current Year Property Taxes/In Lieu											(159,023)					(158,358)					(159,941)							
Subtotal State Aid for Historical RL/Charter General BG											39,349					39,140					37,557							
Categorical funding from 2012-13											632,302					632,302					632,302							
Charter Categorical Block Grant adjusted for ADA											-					-					-							
Minimum State Aid Guarantee											<b>671,651</b>					<b>671,442</b>					<b>669,859</b>							
CHARTER SCHOOL MINIMUM STATE AID OFFSET											-					-					-							
Local Control Funding Formula Floor plus Funded Gap											-					-					-							
Minimum State Aid plus Property Taxes including RDA Offset											-					-					-							
Minimum State Aid Prior to Offset											-					-					-							
Total Minimum State Aid with Offset											-					-					-							
TOTAL STATE AID											<b>671,651</b>					<b>671,442</b>					<b>669,859</b>							
Additional State Aid (Additional SA)											183,015					92,592					81,388							
LCFF Phase-In Entitlement (before CDE transfer, Choice & Charter Supplemental)											830,674					829,800					829,800							
CHANGE OVER PRIOR YEAR											31.37% 198,372						-0.11% (874)						0.00%					
LCFF Entitlement PER ADA											20,916					20,986					20,986							
PER ADA CHANGE OVER PRIOR YEAR											32.85% 3,175						0.33% 70						0.00%					
BASIC AID STATUS (school districts only)											Basic Aid					Basic Aid					Basic Aid							
LCFF SOURCES INCLUDING EXCESS TAXES											Increase 2018-19						Increase 2019-20						Increase 2020-21					
State Aid											6.22% 39,349 671,651					-0.03% (209) 671,442					-0.24% (1,583) 669,859							
Property Taxes net of in-lieu											-33.39% (79,723) 159,023					-0.42% (665) 158,358					1.00% 1,583 159,941							
Charter in-Lieu Taxes											0.00%					0.00%					0.00%							
LCFF pre CDE, Choice, Supp											-4.64% (40,374) 830,674						-0.11% (874) 829,800						0.00% (0) 829,800					



LCFF Calculator Universal Assumptions			
Gravenstein Union Elementary (70714) -Im			
<b>Summary of Funding</b>			
	2018-19	2019-20	2020-21
<b>Target Components:</b>			
COLA & Augmentation	3.70%	2.57%	2.67%
Base Grant	297,313	303,959	312,063
Grade Span Adjustment	27,835	27,645	28,375
Supplemental Grant	25,316	29,181	31,551
Concentration Grant	-	-	-
<b>Add-ons</b>	<b>59,509</b>	<b>59,509</b>	<b>59,509</b>
<b>Total Target</b>	<b>409,973</b>	<b>420,294</b>	<b>431,498</b>
<b>Transition Components:</b>			
Target	\$ 409,973	\$ 420,294	\$ 431,498
Funded Based on Target Formula (PYP-2)	TRUE	TRUE	TRUE
<b>Floor</b>	<b>830,674</b>	<b>829,800</b>	<b>829,800</b>
<b>Remaining Need after Gap (Informational only)</b>			
Gap %	100%	100%	100%
Current Year Gap Funding	-	-	-
Miscellaneous Adjustments	-	-	-
Economic Recovery Target	237,686	316,914	316,914
<b>Additional State Aid</b>	<b>183,015</b>	<b>92,592</b>	<b>81,388</b>
<b>Total LCFF Entitlement</b>	<b>\$ 830,674</b>	<b>\$ 829,800</b>	<b>\$ 829,800</b>
<b>Components of LCFF By Object Code</b>			
	2018-19	2019-20	2020-21
8011 - State Aid	\$ 632,302	\$ 632,302	\$ 632,302
8011 - Fair Share	-	-	-
8311 & 8590 - Categoricals	-	-	-
EPA (for LCFF Calculation purposes)	39,349	39,140	37,557
<i>Local Revenue Sources:</i>			
8021 to 8089 - Property Taxes	2,960,369	2,960,369	2,989,973
8096 - In-Lieu of Property Taxes	(2,801,346)	(2,802,011)	(2,830,032)
<b>Property Taxes net of in-lieu</b>	<b>159,023</b>	<b>158,358</b>	<b>159,941</b>
<b>TOTAL FUNDING</b>	<b>\$ 830,674</b>	<b>\$ 829,800</b>	<b>\$ 829,800</b>
Basic Aid Status	Basic Aid	Basic Aid	Basic Aid
Less: Excess Taxes	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 830,674</b>	<b>\$ 829,800</b>	<b>\$ 829,800</b>
<b>EPA Details</b>			
% of Adjusted Revenue Limit - Annual	25.89000000%	25.89000000%	25.89000000%
% of Adjusted Revenue Limit - P-2	25.89000000%	25.89000000%	25.89000000%
EPA (for LCFF Calculation purposes)	\$ 39,349	\$ 39,140	\$ 37,557
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	39,349	39,140	37,557
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	(34,420)	-	-
Accrual (from Assumptions)	-	-	-
<b>Summary of Student Population</b>			
	2018-19	2019-20	2020-21
<b>Unduplicated Pupil Population</b>			
Enrollment	36	36	36
COE Enrollment	5	5	5
<b>Total Enrollment</b>	<b>41</b>	<b>41</b>	<b>41</b>
Unduplicated Pupil Count	16	16	16
COE Unduplicated Pupil Count	3	3	3
<b>Total Unduplicated Pupil Count</b>	<b>19</b>	<b>19</b>	<b>19</b>
Rolling %, Supplemental Grant	38.9300%	44.0000%	46.3400%
Rolling %, Concentration Grant	38.9300%	44.0000%	46.3400%
<b>FUNDED ADA</b>			
<b>Adjusted Base Grant ADA</b>	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	35.87	34.73	34.73
Grades 4-6	0.96	0.96	0.96
Grades 7-8	2.89	3.85	3.85
Grades 9-12	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>39.72</b>	<b>39.54</b>	<b>39.54</b>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>39.72</b>	<b>39.54</b>	<b>39.54</b>
<b>ACTUAL ADA (Current Year Only)</b>			
Grades TK-3	34.73	34.73	34.73
Grades 4-6	0.96	0.96	0.96
Grades 7-8	3.85	3.85	3.85
Grades 9-12	-	-	-
<b>Total Actual ADA</b>	<b>39.54</b>	<b>39.54</b>	<b>39.54</b>
<b>Funded Difference (Funded ADA less Actual ADA)</b>	<b>0.17</b>	<b>-</b>	<b>-</b>
<b>LCAP Percentage to Increase or Improve</b>			
<b>Services</b>			
	2018-19	2019-20	2020-21
Current year estimated supplemental and concent \$	25,316	29,181	31,551
Current year Percentage to Increase or Improve \$	3.39%	3.94%	4.27%

**Charter School Data Elements required to calculate the LCFF**  
**Gravenstein Elementary (6051742) - Gravenstein 1st Interim**

	2017-18	2018-19	2019-20	2020-21
COLA & Augmentation	1.56%	3.70%	2.57%	2.67%
GAP Funding rate	42.97%	100.00%	100.00%	100.00%
<b>In-Lieu of Property Tax</b>	<b>1,858,053</b>	<b>1,823,760</b>	<b>1,824,193</b>	<b>1,842,435</b>
Statewide 90th percentile rate	---	---	---	---

**UNDUPLICATED PUPIL PERCENTAGE**

Charter School:	2017-18	2018-19	2019-20	2020-21
Enrollment	436	472	472	472
Unduplicated Pupil Count	107	108	108	108
	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
Single Year Unduplicated Pupil Percentage	24.54%	22.88%	22.88%	22.88%
Unduplicated Pupil Percentage (%)	21.34%	22.40%	23.41%	22.88%

**Concentration Grant Funding Limitation: District of Physical Location**

*Enter the unduplicated pupil percentage for the district that the charter school is physically located in. If the charter school is located in more than one district, enter the information for the district that yields the highest unduplicated pupil percentage. Beginning in 2014-15, include the authorizing agency automatically in the list of physical locations.*

	2017-18	2018-19	2019-20	2020-21
Unduplicated Pupil Percentage (%)	38.24%	38.93%	44.00%	46.34%
Unduplicated Pupil Percentage: Supplemental Grant	21.34%	22.40%	23.41%	22.88%
Unduplicated Pupil Percentage: Concentration Grant	21.34%	22.40%	23.41%	22.88%

**AVERAGE DAILY ATTENDANCE (ADA)**

*Enter P2 Data - Note: Charter School ADA is always funded on Current Year*

	2017-18	2018-19	2019-20	2020-21
Grades TK-3	268.76	283.71	283.71	283.71
Grades 4-6	158.28	171.77	171.77	171.77
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
<b>SUBTOTAL ADA</b>	<b>427.04</b>	<b>455.48</b>	<b>455.48</b>	<b>455.48</b>
<b>RATIO: ADA to Enrollment</b>	<b>0.98</b>	<b>0.97</b>	<b>0.97</b>	<b>0.97</b>

**OTHER LCFF TRANSITION INFORMATION**

Miscellaneous Adjustments	E-1	-	-	-	-
Minimum State Aid Adjustments	G-2	-	-	-	-
Funded Based on Target Formula	True/False	FALSE	FALSE	TRUE	TRUE

Gravesend Elementary (6051782) - Gravesend 1st Interim		43404					43404					43404							
LOCAL CONTROL FUNDING FORMULA		2018-19					2019-20					2020-21							
CALCULATE LCFF TARGET																			
Unduplicated as % of Enrollment		3 yr average					3 yr average					3 yr average							
		COLA & Augmentation 5.700%					COLA & Augmentation 2.570%					COLA & Augmentation 2.670%							
		22.40% 22.40%					22.41% 23.41%					22.86% 22.86%							
		2018-19					2019-20					2020-21							
		ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-5		283.71	7,459	776	369	-	2,441,020	283.71	7,651	796	395	-	2,508,702	283.71	7,855	817	397	-	2,572,918
Grades 4-6		171.77	7,571		339	-	1,358,733	171.77	7,766		364	-	1,396,422	171.77	7,973		365	-	1,432,192
Grades 7-8			7,796		349	-	-		7,996		374	-	-		8,209		376	-	-
Grades 9-12			9,034	255	4.5	-	-		9,266	241	445	-	-		9,513	247	447	-	-
Subtract NSS																			
NSS Allowance																			
TOTAL BASE		455.48	3,416,664	220,159	162,930	-	3,799,753	455.48	3,504,631	225,833	174,660	-	3,905,124	455.48	3,598,064	231,791	175,254	-	4,005,109
Targeted Instructional Improvement Block Grant																			
Home-to-School Transportation																			
Small School District Bus Replacement Program																			
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET		<u>3,799,753</u>					<u>3,905,124</u>					<u>4,005,109</u>							
Funded Based on Target Formula (based on prior year P-2 certification)		FALSE					TRUE					TRUE							
ECONOMIC RECOVERY TARGET PAYMENT		3%					100%					100%							
CALCULATE LCFF FLOOR																			
Current year Funded ADA times Base per ADA		17-13 Rate ADA					17-13 Rate ADA					12-13 Rate ADA							
Current year Funded ADA times Other RL per ADA		5,136.78					5,136.78					5,136.78							
Necessary Small School Allowance at 12-13 rates		455.48					455.48					455.48							
2012-13 Categoricals																			
Floor Adjustments																			
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA		443.85					443.85					443.85							
Less Fair Share Reduction		455.48					455.48					455.48							
Non-CDE certified New Charter District PY rate * CY ADA		202,165					202,165					202,165							
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA		5 2,194.47					5 2,761.67					5 2,761.67							
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR		<u>3,541,403</u>					<u>3,799,751</u>					<u>3,799,751</u>							
CALCULATE LCFF PHASE-IN ENTITLEMENT																			
LOCAL CONTROL FUNDING FORMULA TARGET		<u>3,799,753</u>					<u>3,905,124</u>					<u>4,005,109</u>							
LOCAL CONTROL FUNDING FORMULA FLOOR		<u>3,541,403</u>					<u>3,799,751</u>					<u>3,799,751</u>							
LCFF Need (LCFF Target less LCFF Floor, if positive)		258,350					258,350					258,350							
Current Year Gap Funding		100.00%					100.00%					100.00%							
ECONOMIC RECOVERY PAYMENT																			
Miscellaneous Adjustments																			
LCFF Entitlement before Minimum State Aid provision		<u>3,799,753</u>					<u>3,905,124</u>					<u>4,005,109</u>							
CALCULATE STATE AID																			
Transition Entitlement		3,799,753					3,905,124					4,005,109							
Local Revenue (including RDA)		(1,823,760)					(1,824,193)					(1,842,435)							
Gross State Aid		<u>1,975,993</u>					<u>2,080,931</u>					<u>2,162,674</u>							
CALCULATE MINIMUM STATE AID																			
2012-13 RL/Charter Gen BG adjusted for ADA		12-13 Rate 18-19 ADA					12-13 Rate 19-20 ADA					12-13 Rate 20-21 ADA							
2012-13 NSS Allowance (deficit)		5,136.78 455.48					5,136.78 455.48					5,136.78 455.48							
2,339,698		2,339,698					2,339,698					2,339,698							
Minimum State Aid Adjustments																			
Less Current Year Property Taxes/in Lieu		(1,823,760)					(1,824,193)					(1,842,435)							
Subtotal State Aid for Historical RL/Charter General BG		515,938					515,505					497,263							
Categorical funding from 2012-13																			
Charter Categorical Block Grant adjusted for ADA		202,165					202,165					202,165							
Minimum State Aid Guarantee		716,103					717,670					699,428							
CHARTER SCHOOL MINIMUM STATE AID OFFSET																			
Local Control Funding Formula Floor plus Funded Gap		5,799,753					3,799,751					3,799,751							
Minimum State Aid plus Property Taxes Including RDA Offset		<u>2,541,863</u>					<u>2,541,863</u>					<u>2,541,863</u>							
Minimum State Aid Prior to Offset		716,103					717,670					699,428							
Total Minimum State Aid with Offset		<u>716,103</u>					<u>717,670</u>					<u>699,428</u>							
TOTAL STATE AID		<u>1,975,993</u>					<u>2,080,931</u>					<u>2,162,674</u>							
Additional State Aid (Additional SA)																			
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)		3,799,753					3,905,124					4,005,109							
CHANGE OVER PRIOR YEAR		1.44%					2.77%					2.56%							
LCFF Entitlement PER ADA		479,472					105,371					99,985							
PER ADA CHANGE OVER PRIOR YEAR		8,342					8,574					8,793							
BASIC AID STATUS (school districts only)		7.29%					7.78%					7.55%							
LCFF SOURCES (INCLUDING EXCESS TAXES)																			
State Aid		Increase 2018-19					Increase 2019-20					Increase 2020-21							
Property Taxes net of in-lieu		35.14% 513,765					3.31% 104,938					3.93% 81,743							
Charter in-Lieu Taxes		0.00%					0.00%					0.00%							
LCFF pre COE, Choice, Supp		-1.85% (34,293)					0.02% 433					1.00% 18,242							
TOTAL		<u>1,975,993</u>					<u>2,080,931</u>					<u>2,162,674</u>							

LCFF Calculator Universal Assumptions			
Gravenstein Elementary (6051742) - Gram			
Summary of Funding			
	2018-19	2019-20	2020-21
<b>Target Components:</b>			
COLA & Augmentation	1.70%	2.57%	2.67%
Base Grant	3,416,664	3,504,631	3,598,064
Grade Span Adjustment	220,159	225,833	231,791
Supplemental Grant	162,930	174,660	175,254
Concentration Grant	-	-	-
<b>Add-ons</b>			
Total Target	3,799,753	3,905,124	4,005,109
<b>Transition Components:</b>			
Target	\$ 3,799,753	\$ 3,905,124	\$ 4,005,109
Funded Based on Target Formula (per P-2)	FALSE	TRUE	TRUE
Floor	3,541,403	3,799,751	3,799,751
<b>Remaining Need after Gap (informational only)</b>			
Gap %	100%	100%	100%
Current Year Gap Funding	258,350	-	-
Miscellaneous Adjustments	-	-	-
Economic Recovery Target	-	-	-
<b>Additional State Aid</b>			
<b>Total LCFF Entitlement</b>	<b>\$ 3,799,753</b>	<b>\$ 3,905,124</b>	<b>\$ 4,005,109</b>
<b>Components of LCFF By Object Code</b>			
	2018-19	2019-20	2020-21
8011 - State Aid	\$ 1,460,052	\$ 1,565,423	\$ 1,665,408
8011 - Fair Share	-	-	-
8311 & 8590 - Categoricals	-	-	-
EPA (for LCFF Calculation purposes)	515,941	515,508	497,266
<b>Local Revenue Sources:</b>			
8021 to 8089 - Property Taxes	-	-	-
8096 - In-Lieu of Property Taxes	1,823,760	1,824,193	1,842,435
<b>Property Taxes not in-lieu</b>			
<b>TOTAL FUNDING</b>	<b>\$ 3,799,753</b>	<b>\$ 3,905,124</b>	<b>\$ 4,005,109</b>
Basic Aid Status	-	-	-
Less: Excess Taxes	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 3,799,753</b>	<b>\$ 3,905,124</b>	<b>\$ 4,005,109</b>
<b>EPA Details</b>			
% of Adjusted Revenue Limit - Annual	25.89000000%	25.89000000%	25.89000000%
% of Adjusted Revenue Limit - P-2	25.89000000%	25.89000000%	25.89000000%
EPA (for LCFF Calculation purposes)	\$ 515,941	\$ 515,508	\$ 497,266
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	515,941	515,508	497,266
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	(176,344)	-	-
<b>ACCUAL (from Assumptions)</b>			
<b>Summary of Student Population</b>			
	2018-19	2019-20	2020-21
<b>Unduplicated Pupil Population</b>			
Enrollment	472	472	472
COE Enrollment	-	-	-
Total Enrollment	472	472	472
Unduplicated Pupil Count	108	108	108
COE Unduplicated Pupil Count	-	-	-
Total Unduplicated Pupil Count	108	108	108
Rolling %, Supplemental Grant	22.4000%	23.4100%	22.8800%
Rolling %, Concentration Grant	22.4000%	23.4100%	22.8800%
<b>FUNDED ADA</b>			
<b>Adjusted Base Grant ADA</b>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	283.71	283.71	283.71
Grades 4-6	171.77	171.77	171.77
Grades 7-8	-	-	-
Grades 9-12	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>455.48</b>	<b>455.48</b>	<b>455.48</b>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
<b>Total Necessary Small School ADA</b>			
<b>Total Funded ADA</b>	<b>455.48</b>	<b>455.48</b>	<b>455.48</b>
<b>ACTUAL ADA (Current Year Only)</b>			
Grades TK-3	283.71	283.71	283.71
Grades 4-6	171.77	171.77	171.77
Grades 7-8	-	-	-
Grades 9-12	-	-	-
<b>Total Actual ADA</b>	<b>455.48</b>	<b>455.48</b>	<b>455.48</b>
<b>Funded Difference (Funded ADA less Actual ADA)</b>			
<b>LCAP Percentage to Increase or Improve Services</b>			
	2018-19	2019-20	2020-21
Current year estimated supplemental and concen	\$ 162,930	\$ 174,660	\$ 175,254
Current year Percentage to Increase or Improve S	4.48%	4.68%	4.58%

**Charter School Data Elements required to calculate the LCFF**  
**Hillcrest Middle (6051759) - Hillcrest Middle School**

COLA & Augmentation

	2017-18	2018-19	2019-20	2020-21
	1.56%	3.70%	2.57%	2.67%

GAP Funding rate

	42.97%	100.00%	100.00%	100.00%
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In-Lieu of Property Tax

F-6 / F-7	950,333	977,586	977,818	987,597
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Statewide 90th percentile rate

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**UNDUPLICATED PUPIL PERCENTAGE**

Charter School:

Enrollment

Unduplicated Pupil Count

	2017-18	2018-19	2019-20	2020-21
A-1, A-2, A-3	250	253	253	253
B-1, B-2, B-3	59	52	52	52

Single Year Unduplicated Pupil Percentage

Unduplicated Pupil Percentage (%)

	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	23.60%	20.55%	20.55%	20.55%
	19.71%	20.29%	21.56%	20.55%

**Concentration Grant Funding Limitation: District of Physical Location**

Enter the unduplicated pupil percentage for the district that the charter school is physically located in. If the charter school is located in more than one district, enter the information for the district that yields the highest unduplicated pupil percentage. Beginning in 2014-15, include the authorizing agency automatically in the list of physical locations.

Unduplicated Pupil Percentage (%)

	2017-18	2018-19	2019-20	2020-21
D-3 / H-3	38.24%	38.93%	44.00%	46.34%

Unduplicated Pupil Percentage: Supplemental Grant

Unduplicated Pupil Percentage: Concentration Grant

	19.71%	20.29%	21.56%	20.55%
	19.71%	20.29%	21.56%	20.55%

**AVERAGE DAILY ATTENDANCE (ADA)**

Enter P2 Data - Note: Charter School ADA is always funded on Current Year

Grades TK-3

Grades 4-6

Grades 7-8

Grades 9-12

SUBTOTAL ADA

	2017-18	2018-19	2019-20	2020-21
B-1	-	-	-	-
B-2	82.27	68.52	68.52	68.52
B-3	159.05	175.63	175.63	175.63
B-4	-	-	-	-
	241.32	244.15	244.15	244.15

RATIO: ADA to Enrollment

	0.97	0.97	0.97	0.97
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**OTHER LCFF TRANSITION INFORMATION**

Miscellaneous Adjustments

Minimum State Aid Adjustments

Funded Based on Target Formula

E-1	-			
G-2	-			
True/False	FALSE	FALSE	TRUE	TRUE

Hillcrest Middle (1051759) - Hillcrest Middle School							Hillcrest Middle (1051759) - Hillcrest Middle School													
LOCAL CONTROL FUNDING FORMULA							LOCAL CONTROL FUNDING FORMULA													
2018-19							2019-20							2020-21						
COLA & Augmentation 3.700%							COLA & Augmentation 2.570%							COLA & Augmentation 2.670%						
Unduplicated as % of Enrollment							Unduplicated as % of Enrollment							Unduplicated as % of Enrollment						
3 yr average							3 yr average							3 yr average						
20.19% 20.29% 2018-19							21.56% 21.56% 2019-20							20.55% 20.55% 2020-21						
ADA	Base	Gr Spcn	Supp	Concen	TARGET		ADA	Base	Gr Spcn	Supp	Concen	TARGET		ADA	Base	Gr Spcn	Supp	Concen	TARGET	
Grades TK-3	-	7,459	776	234	-		-	7,855	796	364	-			-	7,855	817	356	-		
Grades 4-6	68.52	7,571		307	-	539,777	68.52	7,706		335	-	555,031		68.52	7,973		328	-	568,722	
Grades 7-8	175.63	7,796		216	-	1,424,774	175.63	7,996		345	-	1,464,893		175.63	8,209		337	-	1,501,007	
Grades 9-12	-	9,034	235	276	-		-	9,266	241	410	-			-	9,513	247	401	-		
Subtract NSS																				
NSS Allowance																				
<b>TOTAL BASE</b>	<b>244.15</b>	<b>1,687,938</b>		<b>76,813</b>		<b>1,964,551</b>	<b>244.15</b>	<b>1,936,424</b>		<b>83,490</b>		<b>2,019,923</b>		<b>244.15</b>	<b>1,688,017</b>		<b>81,708</b>		<b>2,069,725</b>	
Targeted Instructional Improvement Block Grant																				
Home-to-School Transportation																				
Small School District Bus Replacement Program																				
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET</b>						<b>1,964,551</b>						<b>2,019,923</b>							<b>2,069,725</b>	
Funded Based on Target Formula (Based on prior year P-2 enrollment)						<b>FALSE</b>						<b>TRUE</b>							<b>TRUE</b>	
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						<b>3%</b>						<b>100%</b>							<b>100%</b>	
<b>CALCULATE LCFF FLOOR</b>																				
Current year Funded ADA times Base per ADA				12-13 Rate	19-19 ADA	1,293,431				12-13 Rate	19-20 ADA	1,293,431						12-13 Rate	20-21 ADA	1,293,431
Current year Funded ADA times Other RL per ADA				5,297.80	244.15	1,293,431				5,297.80	244.15	1,293,431						5,297.80	244.15	1,293,431
Necessary Small School Allowance at 12-13 rates					244.15						244.15								244.15	
2012-13 Categoricals																				
Floor Adjustments																				
2012-15 Categorical Program Entitlement Rate per ADA * cy ADA				441.79	244.15	107,861				441.79	244.15	107,861						441.79	244.15	107,861
Less Fair Share Reduction																				
Non-COE certified New Charter District PY rate * CY ADA																				
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						433,276						563,260								563,260
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR</b>						<b>1,834,564</b>						<b>1,964,552</b>								<b>1,964,552</b>
<b>CALCULATE LCFF PHASE-IN ENTITLEMENT</b>																				
LOCAL CONTROL FUNDING FORMULA TARGET						1,964,551						2,019,923								2,069,725
LOCAL CONTROL FUNDING FORMULA FLOOR						1,834,564						1,964,552								1,964,552
LCFF Need (LCFF Target less LCFF Floor, if positive)						129,987														
Current Year Gap Funding					100.00%	129,987														100.00%
ECONOMIC RECOVERY PAYMENT																				
Miscellaneous Adjustments																				
LCFF Entitlement before Minimum State Aid provision						1,964,551						2,019,923								2,069,725
<b>CALCULATE STATE AID</b>																				
Transition Entitlement						1,964,551						2,019,923								2,069,725
Local Revenue (including RDA)						(977,586)						(977,818)								(987,597)
Gross State Aid						986,965						1,042,105								1,082,128
<b>CALCULATE MINIMUM STATE AID</b>																				
2012-13 RL/Charter Gen BG adjusted for ADA				12-13 Rate	19-19 ADA	N/A				12-13 Rate	19-20 ADA	N/A						12-13 Rate	20-21 ADA	N/A
2012-13 NSS Allowance (deflated)				5,297.80	244.15	1,293,432				5,297.80	244.15	1,293,432						5,297.80	244.15	1,293,432
Minimum State Aid Adjustments																				
Less Current Year Property Taxes/In Lieu						(977,586)						(977,818)								(987,597)
Subtotal State Aid for Historical RL/Charter General BG						315,849						315,614								305,835
Categorical funding from 2012-13						107,861						107,861								107,861
Charter Categorical Block Grant adjusted for ADA						423,707						423,475								413,696
Minimum State Aid Guarantee																				
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>																				
Local Control Funding Formula Floor plus Funded Gap						1,964,551						1,964,552								1,964,552
Minimum State Aid plus Property Taxes including RDA Offset						1,401,253						1,401,293								1,401,293
Minimum State Aid Prior to Offset						423,707						423,475								413,696
Total Minimum State Aid with Offset						423,707						423,475								413,696
<b>TOTAL STATE AID</b>						<b>986,965</b>						<b>1,042,105</b>								<b>1,082,128</b>
<b>Additional State Aid (Additional SA)</b>																				
LCFF Phase-In Entitlement (Before COE transfer, Choice & Charter Supplemental)						1,964,551						2,019,923								2,069,725
<b>CHANGE OVER PRIOR YEAR</b>																				
LCFF Entitlement PER ADA						8.04%						8.27%								8.47%
PER ADA CHANGE OVER PRIOR YEAR						2.82%						3.27%								2.47%
BASIC AID STATUS (Inclad districts only)																				
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>																				
State Aid						986,965						1,042,105								1,082,128
Property Taxes net of in-lieu						0.00%						0.00%								0.00%
Charter In-lieu Taxes						2.87%						0.02%								1.00%
LCFF pre-COE, Choice, Supp						877,586						877,818								987,597
<b>LCFF pre-COE, Choice, Supp</b>						<b>877,586</b>						<b>877,818</b>								<b>987,597</b>

<b>LCFF Calculator Universal Assumptions</b>			
<b>Hillcrest Middle (6051759) - Hillcrest Mid</b>			
<b>Summary of Funding</b>			
	2018-19	2019-20	2020-21
<b>Target Components:</b>			
COLA & Augmentation	3.70%	2.57%	2.67%
Base Grant	1,887,938	1,936,424	1,988,017
Grade Span Adjustment	-	-	-
Supplemental Grant	76,613	83,499	81,708
Concentration Grant	-	-	-
<b>Add-ons</b>	-	-	-
Total Target	1,964,551	2,019,923	2,069,725
<b>Transition Components:</b>			
Target	\$ 1,964,551	\$ 2,019,923	\$ 2,069,725
Funded Based on Target Formula (FY P 2)	FALSE	TRUE	TRUE
Floor	1,834,564	1,964,552	1,964,552
<b>Remaining Need after Gap (Informational only)</b>			
Gap %	100%	100%	100%
Current Year Gap Funding	129,987	-	-
Miscellaneous Adjustments	-	-	-
Economic Recovery Target	-	-	-
Additional State Aid	-	-	-
<b>Total LCFF Entitlement</b>	<b>\$ 1,964,551</b>	<b>\$ 2,019,923</b>	<b>\$ 2,069,725</b>
<b>Components of LCFF By Object Code</b>			
	2018-19	2019-20	2020-21
<b>8011 - State Aid</b>	<b>\$ 671,120</b>	<b>\$ 726,492</b>	<b>\$ 776,294</b>
8011 - Fair Share	-	-	-
8311 & 8590 - Categoricals	-	-	-
EPA (for LCFF Calculation purposes)	315,845	315,613	305,834
<i>Local Revenue Sources:</i>			
8021 to 8089 - Property Taxes	-	-	-
8096 - In-Lieu of Property Taxes	977,586	977,818	987,597
<i>Property Taxes net of in-lieu</i>			
<b>TOTAL FUNDING</b>	<b>\$ 1,964,551</b>	<b>\$ 2,019,923</b>	<b>\$ 2,069,725</b>
Basic Aid Status	-	-	-
Less: Excess Taxes	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -
<b>Total Phase-in Entitlement</b>	<b>\$ 1,964,551</b>	<b>\$ 2,019,923</b>	<b>\$ 2,069,725</b>
<b>EPA Details</b>			
% of Adjusted Revenue Limit - Annual	25.89000000%	25.89000000%	25.89000000%
% of Adjusted Revenue Limit - P-2	25.89000000%	25.89000000%	25.89000000%
EPA (for LCFF Calculation purposes)	\$ 315,845	\$ 315,613	\$ 305,834
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	315,845	315,613	305,834
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	-	-	-
Accrual (from Assumptions)	-	-	-
<b>Summary of Student Population</b>			
	2018-19	2019-20	2020-21
<b>Unduplicated Pupil Population</b>			
Enrollment	253	253	253
COE Enrollment	-	-	-
Total Enrollment	253	253	253
Unduplicated Pupil Count	52	52	52
COE Unduplicated Pupil Count	-	-	-
Total Unduplicated Pupil Count	52	52	52
Rolling %, Supplemental Grant	20.2900%	21.5600%	20.5500%
Rolling %, Concentration Grant	20.2900%	21.5600%	20.5500%
<b>FUNDED ADA</b>			
<b>Adjusted Base Grant ADA</b>	<b>Current Year</b>	<b>Current Year</b>	<b>Current Year</b>
Grades TK-3	-	-	-
Grades 4-6	68.52	68.52	68.52
Grades 7-8	175.63	175.63	175.63
Grades 9-12	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>244.15</b>	<b>244.15</b>	<b>244.15</b>
<b>Necessary Small School ADA</b>	<b>Current year</b>	<b>Current year</b>	<b>Current year</b>
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>244.15</b>	<b>244.15</b>	<b>244.15</b>
<b>ACTUAL ADA (Current Year Only)</b>			
Grades TK-3	-	-	-
Grades 4-6	68.52	68.52	68.52
Grades 7-8	175.63	175.63	175.63
Grades 9-12	-	-	-
<b>Total Actual ADA</b>	<b>244.15</b>	<b>244.15</b>	<b>244.15</b>
<b>Funded Difference (Funded ADA less Actual ADA)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>LCAP Percentage to Increase or Improve Services</b>			
	2018-19	2019-20	2020-21
Current year estimated supplemental and concen	\$ 76,613	\$ 83,499	\$ 81,708
Current year Percentage to Increase or Improve S	4.06%	4.31%	4.11%

# SONOMA COUNTY OFFICE OF EDUCATION

## AB 2756 REPORTING REQUIREMENTS

District: Gravenstein Union School District

### Please check one:

The district *does not* have a study, report, evaluation, or audit that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the County Office Fiscal Crisis and Management Assistance Team or any regional team created pursuant to subdivision (i) of Section 42127.8.

The district is submitting the following reports that show signs of financial distress:

- 1) Report Title: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Date: \_\_\_\_\_ Copy attached
  
- 2) Report Title: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Date: \_\_\_\_\_ Copy attached
  
- 3) Report Title: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Date: \_\_\_\_\_ Copy attached

Signature: \_\_\_\_\_

*Wanda Holden*

Chief Business Official

Date: 12-4-2018

*Please submit this form and any accompanying reports to:  
Shelley Stiles, Director Fiscal Services  
Sonoma County Office of Education*



# Fiscal Health Risk Analysis

District:

Gravenstein Union School District

Annual Independent Audit Report	Response
Can the district correct the audit findings without affecting its fiscal health (i.e., no material apportionment or internal control findings)?	N/A
Has the independent audit report been completed and presented to the board within the statutory timeline?	Yes
Did the district receive an independent audit report without material findings?	Yes
Has the district corrected all audit findings?	N/A
Has the district had the same audit firm for at least three years?	Yes
Budget Development and Adoption	
Does the district develop and use written budget assumptions and projections that are reasonable, are aligned with the Common Message or county office of education instructions, and have been clearly articulated?	Yes
Does the district use a budget development method other than a rollover budget, and if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses?	Yes
Does the district use position control data for budget development?	Yes
Is the Local Control Funding Formula (LCFF) calculated correctly?	
Has the district's budget been approved unconditionally by its county office of education in the current and two prior fiscal years?	Yes
Does the budget development process include input from staff, administrators, the governing board, the community, and the budget advisory committee (if there is one)?	Yes
Are clear processes and policies in place to ensure that the district's Local Control and Accountability Plan (LCAP) and budget are aligned with one another?	Yes
When appropriate, does the district budget and expend restricted funds before unrestricted funds?	Yes
Are the LCAP and the budget adopted within statutory timelines established by Education Code sections 42103 and 52062, and are the documents filed with the county superintendent of schools no later than five days after adoption, or by July 1, whichever occurs first?	Yes
Has the district refrained from including carryover funds in its adopted budget?	Yes
Has the district refrained from using negative or contra expenditure accounts (excluding objects in the 5700s and 7300s and appropriate abatements in accordance with CSAM) in its budget?	Yes

# Fiscal Health Risk Analysis

FCMAT

FISCAL CRISIS MANAGEMENT  
ASSISTANCE TEAM

CSIS California School Information Services

District:

*Gravenstein Union School District*

**Response**

Does the district adhere to a board-adopted budget calendar that includes statutory due dates and major budget development tasks and deadlines?	<b>Yes</b>
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# Fiscal Health Risk Analysis



District:

Gravenstein Union School District

Response

## Budget Monitoring and Updates

Are actual revenues and expenses consistent with the most current budget?	Yes
Are budget revisions completed in the financial system, at a minimum, at each interim report?	Yes
Are clearly written and articulated budget assumptions that support budget revisions communicated to the board, at a minimum, at each interim report?	Yes
Following board approval of collective bargaining agreements, does the district make necessary budget revisions in the financial system before next financial reporting period?	Yes
Does the district provide a complete response to the variances identified in the criteria and standards?	Yes
Has the district addressed any deficiencies the county office of education has identified in its oversight letters?	Yes
Does the district prohibit processing of requisitions or purchase orders when the budget is insufficient to support the expenditure?	Yes
Does the district encumber salaries and benefits?	Yes
Are all balance sheet accounts in the general ledger reconciled, at a minimum, at each interim report?	Yes

## Cash Management

Are accounts held by the county treasurer reconciled with the district's and county office of education's reports monthly?	Yes
Are all bank accounts reconciled with bank statements monthly?	Yes
Does the district forecast its cash receipts and disbursements at least 18 months out, updating the actuals and reconciling the remaining months to the budget monthly to ensure cash flow needs are known?	Yes
Does the district have a plan to address cash flow needs during the current fiscal year?	Yes
Does the district have sufficient cash resources in its other funds to support its current and projected obligations?	Yes
If interfund borrowing is occurring, does the district comply with Education Code Section 42603?	N/A
If the district is managing cash in all funds through external borrowing, has the district set aside funds attributable to the same year the funds were borrowed for repayment?	N/A

# Fiscal Health Risk Analysis

**District:**

*Gravenstein Union School District*

**Response**

## Charter Schools

Are all charters authorized by the district going concerns?

**Yes**

Has the district fulfilled and does it have evidence of its oversight responsibilities in accordance with Education Code section 47604.32(d)?

**Yes**

Does the district have a board policy or other written document(s) regarding charter oversight?

**Yes**

Has the district identified specific employees in its various departments (e.g., human resources, business, instructional, and others) to be responsible for oversight of all approved charter schools?

**Yes**

## Collective Bargaining Agreements

Has the district quantified the effects of collective bargaining agreements and included them in its budget and multiyear projections?

**Yes**

Did the district conduct a presettlement analysis and identify related costs or savings, if any (e.g., statutory benefits, and step and column salary increases), for the current and subsequent years, and did it identify ongoing revenue sources or expenditure reductions to support the agreement?

**Yes**

Has the district settled the total cost of the bargaining agreements at or under funded cost of living adjustment (COLA), and under gap funding if applicable?

**N/A**

If settlements have not been reached, has the district identified resources to cover the estimated costs of settlements?

**Yes**

Did the district comply with public disclosure requirements under Government Code 3540.2, 3543.2, 3547.5 and Education Code 42142?

**Yes**

Did the superintendent and CBO certify the public disclosure of collective bargaining agreement prior to board approval?

**Yes**

Is the governing board's action consistent with the superintendent's and CBO's certification?

**Yes**

Has the district settled with all its bargaining units for at least the prior three year(s)?

**Yes**

Has the district settled with all its bargaining units for the current year?

**No**

# Fiscal Health Risk Analysis

**District:**

*Gravenstein Union School District*

	<b>Response</b>
<b>Contributions and Transfers to Other Funds</b>	
Does the district have a plan to reduce and/or eliminate any increasing contributions from the general fund to other resources?	N/A
If the district has deficit spending in funds other than the general fund, has it included in its multiyear projection any transfers from the general fund to cover the deficit spending?	Yes
If any transfers were required for other funds in the prior two fiscal years, and the need is recurring in the current year, did the district budget for them?	Yes
<b>Deficit Spending</b>	
Is the district avoiding a structural deficit in the current and two subsequent fiscal years? (A structural deficit is when ongoing unrestricted expenditures and contributions exceed ongoing unrestricted revenues.)	Yes
Is the district avoiding deficit spending in the current fiscal year?	No
Is the district projected to avoid deficit spending in the two subsequent fiscal years?	No
If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending?	Yes
Has the district decreased deficit spending over the past two fiscal years?	Yes
<b>Employee Benefits</b>	
Has the district completed an actuarial valuation to determine its unfunded liability under Governmental Accounting Standards Board (GASB) other post-employment benefits (OPEB) requirements?	Yes
Does the district have a plan to fund its liabilities for retiree benefits?	Yes
Has the district followed a policy or collectively bargained agreement to limit accrued vacation balances?	No
Within the last five years, has the district conducted a verification and determination of eligibility for benefits for all active and retired employees and dependents?	Yes
Does the district track and reconcile employees' leave balances?	Yes

# Fiscal Health Risk Analysis

District:

Gravenstein Union School District

**Response**

## Enrollment and Attendance

Has the district's enrollment been increasing or stable for the current and three prior years?	<b>Yes</b>
Does the district monitor and analyze enrollment and average daily attendance (ADA) data at least monthly through the second reporting period (P2)?	<b>Yes</b>
Does the district track historical enrollment and ADA data to establish future trends?	<b>Yes</b>
Do school sites maintain an accurate record of daily enrollment and attendance that is reconciled monthly at the site and district level?	<b>Yes</b>
Did the district certify its California Longitudinal Pupil Achievement Data System (CALPADS) Fall 1 data by the required deadline?	<b>Yes</b>
Are the district's enrollment projection and assumptions based on historical data, industry-standard methods, and other reasonable considerations?	<b>Yes</b>
Do all applicable sites and departments review and verify their respective CALPADS data and correct it as needed before the report submission deadlines?	<b>Yes</b>
Has the district planned for enrollment losses to charter schools?	<b>N/A</b>
Has the district developed measures to mitigate the effect of student transfers out of the district?	<b>Yes</b>
Does the district meet the average class enrollment for each school site of no more than 24:1 class size ratio in K-3 classes or do they have an alternative collectively bargained agreement?	<b>Yes</b>

# Fiscal Health Risk Analysis

**District:**

*Gravenstein Union School District*

	<b>Response</b>
<b>Facilities</b>	
If the district participates in the state's School Facilities Program, has it met the 3% Routine Repair and Maintenance Account requirement?	N/A
Does the district have sufficient building funds to cover all contracted obligations for capital facilities projects?	Yes
Does the district properly track and account for facility-related projects?	Yes
Does the district use its facilities fully in accordance with the Office of Public School Construction's loading standards?	Yes
Does the district include facility needs when adopting a budget?	Yes
Has the district met the facilities inspection requirements of the Williams Act and resolved any outstanding issues?	Yes
If the district passed a Proposition 39 general obligation bond, has it met the requirements for audit, reporting, and a citizens' bond oversight committee?	Yes
Does the district have an up-to-date long-range facilities master plan?	Yes
<b>Fund Balance and Reserve for Economic Uncertainty</b>	
Is the district able to maintain the minimum reserve for economic uncertainty in the current year (including Funds 01 and 17) as defined by criteria and standards?	Yes
Is the district able to maintain the minimum reserve for economic uncertainty in the two subsequent years?	Yes
If the district is not able to maintain the minimum reserve for economic uncertainty, does the district's multiyear financial projection include a board-approved plan to restore the reserve?	N/A
Is the district's projected unrestricted fund balance stable or increasing in the two subsequent fiscal years?	Yes
If the district has unfunded or contingent liabilities or one-time costs, does the unrestricted fund balance include any assigned or committed reserves above the recommended reserve level?	No

# Fiscal Health Risk Analysis

District:

Gravenstein Union School District

**Response**

## General Fund - Current Year

Does the district ensure that one-time revenues do not pay for ongoing expenditures?	<b>Yes</b>
Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits at or under the statewide average for the current year?	<b>Yes</b>
Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits at or below the statewide average for the three prior years?	<b>Yes</b>
If the district has received any uniform complaints or legal challenges regarding local use of supplemental and concentration grant funding, is the district addressing the complaint(s)?	<b>N/A</b>
Does the district either ensure that restricted dollars are sufficient to pay for staff assigned to restricted programs or have a plan to fund these positions with unrestricted funds?	<b>Yes</b>
Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time?	<b>Yes</b>
Does the district consistently account for all program costs, including allowable indirect costs, for each restricted resource?	<b>Yes</b>

## Information Systems and Data Management

Does the district use an integrated financial and human resources system?	<b>Yes</b>
Can the system(s) provide key financial and related data, including personnel information, to help the district make informed decisions?	<b>Yes</b>
Does the district accurately identify students who are eligible for free or reduced-price meals, English learners, and foster youth, in accordance with the LCFF and its LCAP?	<b>Yes</b>
Is the district using the same financial system as its county office of education?	<b>Yes</b>
If the district is using a separate financial system from its county office of education and is not fiscally independent, is there an automated interface with the financial system used by the county office of education?	<b>N/A</b>
If the district is using a separate financial system from its county office of education, has the district provided the county office with direct access so the county office can provide oversight, review and assistance?	<b>N/A</b>



# Fiscal Health Risk Analysis

District:

Gravenstein Union School District

Internal Controls and Fraud Prevention	Response
Does the district have controls that limit access to and authorizations within its financial system?	Yes
Are the district's financial system's access and authorization controls reviewed and updated upon employment actions (i.e. resignations, terminations, promotions or demotions) and at least annually?	Yes
Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored?:	
—Accounts payable (AP)	Yes
—Accounts receivable (AR)	Yes
—Purchasing and contracts	Yes
—Payroll	Yes
—Human resources	Yes
—Associated student body (ASB)	Yes
—Warehouse and receiving	Yes
Are beginning balances for the new fiscal year posted and reconciled with the ending balances for each fund from the prior fiscal year?	Yes
Does the district review and clear prior year accruals by first interim?	Yes
Does the district reconcile all suspense accounts, including salaries and benefits, at least at each interim reporting period and at the close of the fiscal year?	Yes
Has the district reconciled and closed the general ledger (books) within the time prescribed by the county office of education?	Yes
Does the district have processes and procedures to discourage and detect fraud?	Yes
Does the district maintain an independent fraud reporting hotline or other reporting service(s)?	Yes
Does the district have a process for collecting and following up on reports of possible fraud?	Yes
Does the district have an internal audit process?	Yes

# Fiscal Health Risk Analysis

District:  
*Gravenstein Union School District*

	Response
<b>Leadership and Stability</b>	
Does the district have a chief business official who has been with the district more than two years?	Yes
Does the district have a superintendent who has been with the district more than two years?	Yes
Does the superintendent meet regularly with all members of their administrative cabinet?	Yes
Is training on financial management and budget offered to site and department administrators who are responsible for budget management?	Yes
Does the governing board adopt and revise policies and administrative regulations annually?	Yes
Are newly adopted or revised policies and administrative regulations communicated to staff and implemented?	Yes
Is training on the budget and governance provided to board members at least every two years?	Yes
Is the superintendent's evaluation performed according to the terms of the contract?	Yes
<b>Multiyear Projections</b>	
Has the district developed multiyear projections that include detailed assumptions aligned with industry standards?	Yes
To help calculate its multiyear projections, did the district prepare an LCFF calculation with multiyear considerations?	Yes
Does the district use its most current multiyear projection when making financial decisions?	Yes
<b>Non-Voter-Approved Debt and Risk Management</b>	
Are the sources of repayment for non-voter-approved debt stable (such as certificates of participation (COPs), bridge financing, bond anticipation notes (BANS), revenue anticipation notes (RANS) and others), predictable, and other than unrestricted general fund?	N/A
If the district has issued non-voter-approved debt, has its credit rating remained stable or improved?	N/A
If the district is self-insured, does the district have a recent (every 2 years) actuarial study and a plan to pay for any unfunded liabilities?	N/A
If the district has non-voter-approved debt (such as COPs, bridge financing, BANS, RANS and others), is the total of annual debt service payments no greater than 2% of the district's unrestricted general fund revenues?	N/A

# Fiscal Health Risk Analysis

District:

Gravenstein Union School District

Response

## Position Control

Does the district account for all positions and costs?

Yes

Does the district analyze and adjust staffing based on staffing ratios and enrollment?

Yes

Does the district reconcile budget, payroll and position control regularly, meaning at least at budget adoption and interim reporting periods?

Yes

Does the district identify a budget source for each new position before the position is authorized by the governing board?

Yes

Does the governing board approve all new positions before positions are posted?

Yes

Does the district have board-adopted staffing ratios for certificated, classified and administrative positions?

Yes

Do managers and staff responsible for the district's human resources, payroll and budget functions meet regularly to discuss issues and improve processes?

Yes

## Special Education

Are the district's staffing ratios, class sizes and caseload sizes in accordance with statutory requirements and industry standards?

Yes

Does the district access available funding sources for costs related to special education (e.g., excess cost pool, legal fees, mental health)?

Yes

Does the district use appropriate tools to help it make informed decisions about whether to add services (e.g., special circumstance instructional assistance process and form, transportation decision tree)?

Yes

Does the district account correctly for all costs related to special education (e.g., transportation, indirect costs, service providers)?

Yes

Is the district's contribution rate to special education at or below the statewide average contribution rate?

Yes

Is the district's rate of identification of students as eligible for special education comparable with countywide and statewide average rates?

Yes

Does the district monitor, and reconcile the billing for, any services provided by nonpublic schools and/or nonpublic agencies?

Yes

Does the district analyze and plan for the costs of due process hearings?

Yes

Does the district analyze whether it will meet the maintenance of effort (MOE) requirement at each reporting period?

Yes

## Total Risk Score, All Areas

4.9%

